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THIRTY-FIFTH ANNUAL REPORT
OF
THE BOARD
OF
GAS AND ELECTRIC LIGHT COMMISSIONERS
OF
The Commonwealth of Massachusetts

FOR THE ELEVEN MONTHS ENDING NOVEMBER 30, 1919, INCLUDING
TABLES FROM THE ANNUAL RETURNS FOR THE
YEAR ENDING JUNE 30, 1919

*Submitted by the Commission of the Department of Public Utilities under the
Provisions of Chapter 350 of the General Acts of the Year 1919*



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BOARD OF GAS AND ELECTRIC LIGHT COMMISSIONERS.

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The Commonwealth of Massachusetts.

Pursuant to the provisions of chapter 350 of the General Acts of the year 1919, the Commission of the Department of Public Utilities respectfully submits the thirty-fifth annual report of the Board of Gas and Electric Light Commissioners. The work of the latter Board ended with the thirtieth day of November, 1919, and the report is for the first eleven months of the calendar year 1919, including tables from the annual returns of the companies for the year ending June 30, 1919, and the municipal lighting plants for the municipal fiscal year 1918. The balance sheets, operating and profit and loss accounts for the municipal fiscal year 1918 were printed as Appendix J of the thirty-fourth annual report of said Board, and are not included in this report.

Returns for the year ending June 30, 1919, have been made to the Board by fifty-eight incorporated gas companies, fifty-seven incorporated electric companies, including two hydro-electric companies, and from persons, associations or manufacturing corporations to the number of eight engaged in making or selling gas or electricity, including two associations and one manufacturing corporation doing an hydro-electric business. Of the gas companies making returns, twenty-one supplied both gas and electricity. Of the persons, associations or manufacturing corporations mentioned above, three were engaged in manufacturing gas only, and five in supplying electricity only. Of those making returns, two electric companies, one association, one firm and one individual ceased doing business during the year.

Returns for the year ending June 30, 1919, have been received from forty-seven privately owned water companies and one educational institution incidentally engaged in the distribution and sale of water.

Returns for their municipal fiscal year 1918 have been made to the Board by four cities and thirty-five towns owning municipal lighting plants. Of the municipal plants in question, four supply both gas and electricity, and the others electricity only.

On Dec. 31, 1918, the Lenox Electric Company ceased doing business, and its assets and certain of its liabilities were transferred to the Stockbridge Lighting Company. On Oct. 7, 1919, the company was dissolved by order of the court.

On July 1, 1919, the property and certain liabilities of the Great Barrington Electric Light Company were taken over by the Southern Berkshire Power and Electric Company, and the former company ceased doing business, but has not yet been dissolved by decree of court.

On Jan. 20, 1919, the name of the Stockbridge Lighting Company was changed to Southern Berkshire Power and Electric Company, as per vote of its stockholders on Dec. 24, 1918.

The Block Plant Electric Light Company was chartered on Oct. 10, 1895, and since January, 1896, has been supplying electricity in a portion of the block bounded by Washington, Bromfield, Province and School streets in the city of Boston. Since Oct. 1, 1918, it has done no business, and its affairs are now in litigation.

The North Brookfield Electric Light and Power Company, a voluntary association supplying electricity in the town of North Brookfield, ceased to do business on June 30, 1918, as did also Thomas G. Sadler, who supplied acetylene gas to a few customers in the village of South Attleboro.

At the close of the summer season, Sept. 30, 1918, Waite & Smith of South Dartmouth ceased the manufacture and sale of acetylene gas.

The distributing plant of the Knox Hill Water Company, which has been supplying water in the southern part of Palmer since 1886, having been ruined by the abnormally cold weather of the winter of 1918, the company permanently ceased from business and was dissolved by legislative act on March 28, 1919.

The charter of the East Mountain Water Company, West Stockbridge, was dissolved by the same act, but an unincorporated association has succeeded to its assets and business.

ORDERS AND DECISIONS.

Price.

WORCESTER COUNTY GAS PETITION.

This is a complaint in writing, under section 162 of chapter 742 of the Acts of the year 1914, by the selectmen of the town of Palmer of the price of gas sold and delivered by the Worcester County Gas Company.

After due notice, as required by law, a public hearing was held at Palmer, at which the selectmen and company were respectively represented by counsel.

This company was organized in 1903 for the purpose of supplying gas at high pressure to the towns west of Spencer in the Quaboag River valley. It began operations about two years later and is supplying gas in Leicester, Brookfield, North Brookfield, East Brookfield, West Brookfield, Warren, West Warren, Palmer and Monson. At the outset all of the gas so supplied was purchased of the Spencer Gas Company. Subsequently a water gas plant was installed at Palmer at the other end of the line, and at present all of the gas supplied in Palmer and Monson is made in this plant. The gas supplied in the other towns, on the other hand, is still purchased from the Spencer company. The pipe connecting West Warren and Palmer is not used, save possibly in emergencies, and in consequence the company's property is operated physically as two distinct units.

When the company entered Palmer, the permit to lay its pipes in the streets was granted upon the stipulation that the price of gas should never exceed \$2 a 1,000 cubic feet. The company's first schedule in 1905 fixed the maximum net price at this figure for the first 500 cubic feet, and at \$1.75 for 500 to 2,000 cubic feet, \$1.60 for 2,000 to 5,000 cubic feet, \$1.50 for 5,000 to 10,000 cubic feet, and \$1.40 over 10,000 cubic feet, a month. In 1909 the maximum net price was reduced to \$1.60 for the first 2,000 cubic feet and \$1.40 for all over that amount a month. Industrial rates were also introduced. On Nov. 1, 1917, a new schedule went into effect rearranging the industrial rates and increasing all prices 10 cents. A second

increase of 15 cents in all prices was made on April 1, 1918, and a third of 65 cents on July 1, 1918. This complaint followed the last increase, which made the maximum net price \$2.50 for the first 2,000 cubic feet and \$2.40 for all over that amount a month. It was supported on the ground not only that the maximum rate is excessive but also because of the provision relative to price in the permit granted by the selectmen upon the company's entry into Palmer, and of the claim that the customers of Palmer and Monson are entitled to a price based on the cost of supplying them independently of the rest of the system.

The company has suffered an operating deficit every year since it began business, save in 1916 and 1917, when its operating profits were \$326 and \$670, respectively. During the year ending June 30, 1918, there was again an operating deficit of \$1,698. Notwithstanding the fact that its debt has twice been scaled down by substantial amounts, there was still outstanding on June 30, 1918, \$64,824 in notes and \$50,967 on open account due the Massachusetts Lighting Companies which owns all of its capital stock. Interest on this debt amounted to \$6,127 in 1918, and is estimated at \$8,105 for the current year. By reason of the abnormal costs of labor and materials, the cost at the burner of the gas supplied by the company averaged \$1.70 this past year. At the prices prevailing at the present time, the cost during the current year will be at least 10 cents more, and due to a decreased output and basing its estimate on its experience since July, the company claims 14 cents. To meet the estimated interest charge alone will require about 29 cents more, and the average income at the present schedule is estimated at \$2.40. Even assuming no decrease in output, after the operating expenses and interest are paid the balance is inadequate for depreciation and return, even though, as was claimed in behalf of the selectmen, a substantial portion of the investment has proved to have been unnecessary and is no longer used.

In regard to the suggestion that the price in Palmer and Monson should be established independently of the rest of the territory served, it is difficult to make an equitable apportionment of the costs. But, figuring as closely as seems practi-

cable, at present prices the cost in Palmer and Monson appears to exceed that of the rest of the territory served, due chiefly to the fact that the purchased is cheaper than the manufactured gas. The decisions seem also clear that, in view of the authority conferred by the Legislature upon this Board in respect to price, this question was beyond the jurisdiction of the selectmen when they undertook to deal with it in their permit to the company to lay its mains in the public streets of Palmer.

In common with all gas companies this company has been called upon to face the unprecedented war increases in labor and materials essential to gas making. To meet this abnormal condition, readjustments in price were necessary. The extent of such readjustments has presented a delicate and difficult problem of management, especially where, as in this case, the company has never been able to develop an adequate revenue from its business. It may be that the problem is not one due primarily to war conditions but is more fundamental, namely, as to whether or not there is sufficient demand for gas in the communities supplied to pay the necessary cost of the service. Recent experience in other public service fields has indicated that increases in rates often do not yield corresponding increases in revenue, and may, in fact, prove not remedial but destructive to the maintenance of the service. In any event the answer to the problem rests almost wholly on judgment, and is so vital to the future existence of the company that its solution should be left to the management, unless under its guise a clear injustice is being done its customers.

In view of all the circumstances, the Board is of the opinion that it is not warranted in requiring a reduction in the prices established by the company.

The following is therefore adopted: —

On the complaint in writing, under section 162 of chapter 742 of the Acts of the year 1914, by the selectmen of the town of Palmer of the price of gas sold and delivered by the Worcester County Gas Company, after due notice, as required by law, and a public hearing, it is —

Ordered, That the same be dismissed without prejudice. (Jan. 13, 1919.)

T. W. Kenefick, for town of Palmer.

Guy W. Cox, for the company.

WORCESTER GAS PETITION.

This is a complaint in writing, under section 162 of chapter 742 of the Acts of the year 1914, by the mayor of the city of Worcester of the price of gas sold and delivered by the Worcester Gas Light Company.

After due notice, as required by law, public hearings were held in Worcester, at which the mayor was represented by the city solicitor and the company by its vice president and counsel and other officers.

The company is charging a maximum net price of \$1.15 a thousand cubic feet. This price was put into force by the company on March 1, 1918. Prior to April 1, 1917, the company had since June 30, 1912, maintained a price of 75 cents. On the former date this price was increased to 80 cents and on Jan. 1, 1918, to 95 cents. In each instance the mayor made investigations as to the justification for such increases, but this complaint was not filed until the last increase from 95 cents to \$1.15, and the issue tried before the Board related to its necessity or at least the necessity for a price in excess of \$1.

It was contended in behalf of the complainant and supported by exhaustive analyses and exhibits that, taking into account the present extraordinary and unprecedented prices of coal, oil and labor, a price of \$1 is sufficient to cover all reasonable operating costs, a proper provision for depreciation and a fair return. It was contended in behalf of the company, on the other hand, that, taking into account the actual costs which it is encountering, the price of \$1.15 is not only justified but is insufficient to make an adequate provision for depreciation and to yield a fair return. To state the matter more concretely: the expert employed by the city testified that, in his opinion, the company might make and deliver gas at a cost of 81 cents and a fraction a thousand cubic feet, even taking into account the increased costs of labor and materials and including therein a suitable provision for depreciation, and that at a maximum selling price of \$1 the net earnings applicable to interest and dividends would exceed \$228,000 a year; while the company showed first by estimate and later by the actual costs for the months of April, May and June last that the unit cost of the delivered gas was

89 cents and a fraction, not including any provision for depreciation, that increases in wages, freight on coal and oil, taxes and insurance, which have become effective since the first of July, will add at least 5 cents more to this cost, and that at the price complained of the net earnings of the current year will not exceed \$225,000 to meet interest, depreciation and dividends.

The increases in the company's prices for gas were made primarily to meet the extraordinary prices for labor and materials occasioned by the war. While a gradual return to normal conditions may now be expected, yet for the current fiscal year at least the company's costs are not likely to be greatly affected. The important question to be decided in this case, therefore, is the extent of the relief needed by the company to meet the existing emergency rather than an attempt to reach any final conclusion as to the fair price at which gas shall hereafter be sold in Worcester.

It has already been noted that in 1912 the company voluntarily reduced its price to 75 cents. Only one other company in this State or in this section had theretofore made a price so low. It was made with the reasonable expectation that, by the increased demand created by the low price and by improved methods and economies in production, gas might be sold at a narrower margin of profit per unit and yet yield an adequate return to the company. To handle the increase in output and to secure the improvements and economies in production, the company immediately started to enlarge the capacity of its works. But, after thoroughly committing itself to this policy and long before the necessary construction could be completed, the war introduced delays in construction and difficulties in operation which were not and could not have been anticipated. The result has been that the company has not only not yet had the advantage of the projected improvements and economies in production, but has had for a much longer period than was expected the disadvantage and additional expense of operating its works encumbered by the construction in progress, and has had to meet besides the high costs of the labor and materials essential to gas making common to all gas-producing companies and also of war rates on much of the money necessary for the enlargement of its property.

The policy which the company adopted and has necessarily had to pursue, in spite of the unfavorable circumstances which have been related, is of vital importance to the community. If it was well conceived, it will yet demonstrate its soundness when normal conditions are restored. Admittedly the period which has elapsed is insufficient, and the times too abnormal, to permit of any fair conclusion on that question. It is idle to discuss it now, but this decision should be addressed to the issue already stated, namely, the extent of relief to which, in view of all the circumstances, the company is reasonably entitled.

The costs of making and delivering the gas shown by the company's testimony were criticized not because not actually incurred but rather because they were claimed to be in certain items abnormal, reflecting exceptional conditions not ordinarily encountered or likely to recur, for that matter, even during the current year. The items in debate related chiefly to the wages at the works and to repairs and renewals, and the discussion of the latter item involved the treatment to be accorded depreciation as well. They involve, when computed in units of gas sold, the whole difference between the parties.

The items of cost mentioned are larger than is to be accounted for merely by the increases granted the individual employees, or in the increased cost of materials used in the repairs and renewals. Criticism of them was natural. But the Board is satisfied that they are due to the difficulties and embarrassments to the plant's operations already described, and must be met whatever their occasion. It may be confidently expected that as the conditions at the plant improve they will disappear, save so far as they represent a permanently higher wage scale and are not offset by the promised economies in operation. But it is unlikely that the costs of the current year will be substantially affected. Nor is it in the public interest that the charges which are necessarily incurred now for repairs and renewals shall be distributed over coming years, as seemed to be suggested by the city's expert. In short, the Board is not convinced that the company's costs are unreasonable in view of existing abnormal conditions so largely beyond the company's control, and it would be unwise and inexpedient to reduce a

price established by a well-managed company to meet a temporary emergency and at a critical time in the company's history upon opinion evidence merely of possible lower operating costs under less disturbed conditions.

The company has for many years been one of the most successful and prosperous companies of the State, and, while selling gas on as favorable terms as any, has earned and paid liberal dividends. Two-thirds of its outstanding capital stock of \$1,400,000 was issued at premiums aggregating \$850,000, the last four issues being paid in at \$200 a share. When it increased its price on April 1, 1917, it reduced its dividend to 4 per cent per annum, and this is still the rate. Notwithstanding the increases in price made during the year which ended June 30, 1918, its net earnings were \$184,426, while its interest charges alone amounted to \$102,933. It was estimated at the prevailing rates that interest will amount to \$109,396 for the current year. Without entering into any refinements as to the return to which the company is entitled, there is little reason to expect that its net earnings for the current year, at the price in issue, will be sufficient to pay interest on its debt and as much as 6 per cent on the aggregate capital and premium furnished by the stockholders, even were it assumed, as contended for by the city, that depreciation is amply covered in the repair and renewal charges. While, for reasons already noted, the testimony related to costs rather than return, it is evident that any present reduction in price which might result in a reduction of the company's net earnings might prove seriously embarrassing to the company and impair its ability to restore speedily the pre-war price.

In view of the foregoing considerations and especially of the low price of 75 cents which the company granted at the solicitation of the Board and which the people of Worcester enjoyed from 1912 to April 1, 1917, and latterly, owing to the high cost of labor and materials, of the failure of the increased prices established to yield a reasonable return on the company's stock, the Board from the standpoint of fair dealing does not feel justified in ordering an immediate reduction in price. On the other hand, there appears such probability of a steady improvement in conditions that a reduction to at least \$1.10 should be made by July 1, 1919. Furthermore, out of the earnings of the

current year not less than \$20,000 should be set aside and added to surplus to make good the payment of dividends not earned prior to April 1, 1917.

The following is therefore adopted:—

On the complaint in writing of the mayor of the city of Worcester, under section 162 of chapter 742 of the Acts of the year 1914, of the price of gas sold and delivered by the Worcester Gas Light Company, after due notice and public hearings as required by law, it is—

Ordered, That the price of gas sold and delivered by the Worcester Gas Light Company be reduced on or before July 1, 1919, to \$1.10 net a thousand cubic feet, and that the company shall out of the earnings of the current year set aside and add to surplus a sum of not less than \$20,000 to make good the payment of dividends not earned prior to April 1, 1917. (Jan. 18, 1919.)

J. W. Mawbey, for city of Worcester.

F. H. Dewey, for the company.

PETITION OF THE MILFORD GAS LIGHT COMPANY.

This is a petition by the Milford Gas Light Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, to revise the former action of the Board relative to the price of gas sold and delivered by said company.

After notice by publication and by personal service upon the chairmen of the selectmen of Milford and Hopedale, the Board gave a public hearing in Milford to the petitioner, the towns and all other persons interested.

Upon a similar petition the Board, on May 14, 1918, in view of the increasing costs due to war conditions, authorized the company to increase its maximum net price from \$1.45 to \$1.67 a thousand cubic feet. This price became effective May 1, 1918, and it was believed to be sufficient to meet the increased prices for coal, oil and labor then prevailing. But, in common with other companies, it did not feel the full burden of increased costs until the current fiscal year, and the results show that a higher price must be paid if the company is to meet its expenses and receive a due return. The price hereinafter named is made to meet this end. But, as stated in the earlier decision, if experience demonstrates that a change in this price is necessary to

do justice, either to the consumers or the company, a modification of this order will be made.

The figures presented by the company at the hearing show a high cost of coal per thousand feet sold due to the company's purchase of a supply of coal sufficient for its needs until summer, at a time when the price of coal was high and its quality poor for gas making. It was argued in behalf of the town that the consumers should not bear the entire burden of the high cost of gas due to this cause. In the opinion of the Board this contention cannot be upheld. The critical fuel conditions encountered last winter, the energetic steps taken by the Fuel Administration to prevent its recurrence, and the uncertainty of the duration of the war placed the responsibility squarely upon the management to avoid any possibility of a failure of its service. It had the duty of using its best judgment with due regard to the exigencies of the occasion in obtaining supplies, and if that judgment is fairly exercised (even although changed conditions show that a different conclusion might have resulted in greater economy to the corporation), the operating cost resulting from this exercise of judgment is a proper charge to the consumer.

The following is therefore adopted: —

On the petition of the Milford Gas Light Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, and the terms of a certain order adopted by the Board on May 14, 1918, relative to the price of gas sold and delivered after May 1, 1918, for a revision of said action of the Board, after notice by publication and by personal service upon the chairmen of the selectmen of Milford and Hopedale and a public hearing, it is —

Ordered, That the former action of the Board on May 14, 1918, fixing the maximum net price of gas sold by said company after May 1, 1918, at not exceeding \$1.67 a thousand cubic feet, is hereby revised, and said company is authorized to charge for gas sold and delivered after Feb. 1, 1919, not exceeding \$2.10 net a thousand cubic feet. (Feb. 14, 1919.)

Guy W. Cox, for the company.

John C. Lynch, for town of Milford.

PETITIONS OF THE FRAMINGHAM AND NATICK GAS COMPANIES.

These are two petitions, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, by the Framingham Gas, Fuel and Power Company and Natick Gas Light Company, respectively, to revise the former actions of the Board relative to the price of gas charged by said companies, and to fix and determine the price of gas hereafter sold and delivered by said companies.

After notice, in each instance, by publication and by personal service upon the chairmen of the selectmen of the towns supplied, the Board gave public hearings to the petitioners, the towns and all other persons interested, in Framingham and Natick, respectively.

Upon similar petitions on May 28, 1918, the Board authorized the Framingham company to increase its price from \$1.40 to \$1.55, and the Natick company from \$1.50 to \$1.65, net a thousand cubic feet. The common control of the two companies, their dependence upon the West Boston Gas Company for their respective supplies, the contract of the latter for the supply of the Marlborough company, and the effect of war conditions upon the West Boston's cost of producing gas were all fully set forth and considered in the former decision and need not be repeated here. At that time, by reason of the extraordinary increases in the prices of coal, oil and labor, the cost of producing the gas at the West Boston works appeared to exceed by fifteen cents the selling price to the Marlborough company, but the costs of the distributing companies had not otherwise been materially affected. To enable the agency upon which all three communities are so vitally dependent to meet this emergency, the Board authorized an increase in the selling price to the customers of all three companies of 15 cents.

The cost of producing gas has, however, exceeded the figures upon which the former decision was based by reason of increases in the prices of materials and in wages not then anticipated. The distributing companies have had a similar experience with their other costs. While a steady improvement in these extraordinary conditions may be expected, neither company is able at the present selling prices to earn enough to

cover reasonable operating costs, depreciation and a fair return, and this has been true for several months. Under such circumstances the need of further relief is manifest, but, as stated before, if experience proves that the prices hereinafter named are not just either to the consumers or the companies, they should be revised.

The following are therefore adopted: —

On the petition of the Framingham Gas, Fuel and Power Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, and the terms of a certain order adopted by the Board on May 28, 1918, relative to the price of gas sold and delivered after May 1, 1918, for a revision of said action of the Board, after notice by personal service upon the chairman of the selectmen of Framingham and a public hearing, it is

Ordered, That the former action of the Board on May 28, 1918, fixing the maximum net price of gas sold by said company after May 1, 1918, at not exceeding \$1.55 a thousand cubic feet, is hereby revised, and said company is authorized to charge for gas sold and delivered after Feb. 1, 1919, not exceeding \$1.65 net a thousand cubic feet.

On the petition of the Natick Gas Light Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, and the terms of a certain order adopted by the Board on May 28, 1918, relative to the price of gas sold and delivered after May 1, 1918, for a revision of said action of the Board, after notice by personal service upon the chairman of the selectmen of Natick and a public hearing, it is

Ordered, That the former action of the Board on May 28, 1918, fixing the maximum net price of gas sold by said company after May 1, 1918, at not exceeding \$1.65 a thousand cubic feet, is hereby revised, and said company is authorized to charge for gas sold and delivered after Feb. 1, 1919, not exceeding \$1.75 net a thousand cubic feet. (Feb. 17, 1919.)

B. D. Barker, for the companies.

F. H. Hilton, for town of Framingham.

W. J. Napfen, for town of Natick.

NORWOOD GAS PETITION.

This is a complaint in writing, under section 163 of chapter 742 of the acts of the year 1914, by more than twenty customers of the Norwood Gas Company, of the price of gas sold and delivered by said company.

After due notice, as required by law, public hearings were held at Norwood and Boston, at which the complainants, the town, the company and its stockholders were severally represented.

The company is supplying gas in Norwood, a manufacturing town of about 11,000 inhabitants. On Feb. 1, 1918, to meet increasing costs it raised its price from \$1.55 to \$1.85 net, and on June 1, 1918, put into effect a so-called "service-at-cost" plan, which should increase or decrease the price every three months according to increases or decreases in costs. This resulted in a surcharge of 40 cents on that date, and on Sept. 1, 1918, of 90 cents, making the maximum net prices \$2.25 and \$2.75, respectively, and the latter price still prevails. In spite of these large and rapid increases in price, the income for the six months which ended Dec. 31, 1918, was barely sufficient to meet operating expenses: and even had the present price prevailed throughout the period, the income would have been hardly sufficient to meet operating expenses and interest.

One of the chief causes of this extraordinary result is the high cost, poor quality and large stock of coal received by the company. The unexpected cessation of hostilities and the mild weather this winter have made the coal situation far easier than was anticipated, and not unnaturally the company's policy has excited criticism. But what the Board said in a recent decision relative to the same matter is equally applicable to this case: —

The critical fuel conditions encountered last winter, the energetic steps taken by the Fuel Administration to prevent its recurrence, and the uncertainty of the duration of the war placed the responsibility squarely upon the management to avoid any possibility of a failure of its service. It had the duty of using its best judgment with due regard to the exigencies of the occasion in obtaining supplies, and if that judgment is fairly exercised (even although changed conditions show that a different conclusion might have resulted in greater economy to the corporation) the operating cost resulting from this exercise of judgment is a proper charge to the consumer.

Early in the consideration of the complaint some questions as to service and efficiency of operation arose, and the case was continued to give the company opportunity to correct these conditions. The company has applied itself earnestly and

assiduously to this task, and the Board is satisfied that there will be a steady improvement in service and costs.

The Board has had occasion in its recent decision relative to Plymouth to state its objections to the so-called "service-at-cost" basis for determining gas prices, and that discussion need not be repeated here.

At the close of the final hearing on March 10, 1919, the Board announced that in its judgment the maximum price should be reduced, and that this can be done without injustice to the stockholders, and will be for the ultimate welfare of the company.

The Board therefore recommends that in all bills rendered on and after March 1, 1919, the net price charged by the Norwood Gas Company for gas sold and delivered by it shall not exceed \$2.50 a thousand cubic feet. (March 12, 1919.)

J. M. Folan, for the petitioners.

Arthur Lord, for the company.

J. M. Swift, for the shareholders.

J. A. Halloran, for the town of Norwood.

CAMBRIDGE GAS PETITION.

This is a complaint in writing, under the provisions of section 162 of chapter 742 of the Acts of the year 1914, by the mayor of the city of Cambridge, of the price of gas sold and delivered by the Cambridge Gas Light Company.

After due notice public hearings were held as required by law, at which the mayor was represented by the city solicitor and the company by its counsel.

The company supplies gas in Cambridge and in that part of Somerville lying south of the Southern Division of the Boston & Maine Railroad. It is charging \$1.15 net a thousand cubic feet. This price went into effect on July 1, 1918. Prior to the war it was charging 80 cents, a price which went into effect on July 1, 1912. On July 2, 1917, this price was increased by the company to 90 cents. At the time of the increase to 90 cents a complaint by more than twenty customers was filed and heard. The Board was satisfied that the increase

was justified, but, inasmuch as the causes were probably temporary, deemed it expedient to retain rather than to dismiss the complaint. The present complaint followed the increase to \$1.15. Pending its consideration the company, without awaiting the Board's decision, announced a reduction in price to \$1.10 net to be effective April 1, 1919.

The influence of the cessation of the war, and of the elimination of many of the difficulties in securing coal encountered last winter and anticipated for this, has already been felt concretely in larger coal deliveries under contracts, and in a more favorable price upon the renewal of its oil contract the beginning of the present year. Upon this improvement in the situation the reduction in price to \$1.10 already mentioned was clearly incumbent. While the Board is not prepared to require a further reduction until the return of more normal conditions is better assured, it feels confident that this step may be expected of the company by the end of the present fiscal year.

The following is therefore adopted by a majority of the Board. Commissioner Lewenberg, being of the opinion that the price should not exceed \$1.05 per thousand cubic feet, does not assent thereto.

Voted, To continue the further consideration of the complaint of the mayor of Cambridge, relative to the price of gas sold and delivered by the Cambridge Gas Light Company, to Tuesday, the twenty-second day of July, 1919, unless said company shall meantime reduce said price by such amount as may be approved by the Board, or unless otherwise ordered meantime upon complaint or petition as provided by law. (March 14, 1919.)

P. J. Nelligan, for city of Cambridge.

A. E. Pillsbury, for the company.

PETITION OF THE PLYMOUTH GAS LIGHT COMPANY.

This is a petition by the ⁵₆ Plymouth Gas Light Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, to revise the former action of the Board relative to the price of gas sold and delivered by said company, and to fix and determine the price of gas to be thereafter sold and delivered by it.

After notice by publication and by personal service upon the chairmen of the selectmen of Plymouth and Kingston, a public hearing was given at Plymouth to the petitioner, the towns and all other persons interested.

Upon a similar petition the Board, on Oct. 10, 1918, authorized the company to charge not exceeding \$2 net a thousand cubic feet for gas sold and delivered after Oct. 1, 1918. It was indicated in that decision that, while this increase seemed upon the evidence to be sufficient, "should experience demonstrate that a change in price is again necessary to do justice either to consumers or company, a modification of this order will be made."

The six months which ended Dec. 31, 1918, showed an income insufficient to meet the operating expenses. Had the \$2 price been in effect throughout the period, the income would still have been insufficient to pay interest as well as operating expenses. One of the chief causes of this unexpected and extraordinary result is the high cost, poor quality and large stock of coal received by the company. The mild weather and easier conditions in coal production and transportation since the armistice have not unnaturally excited criticism of the management. But the critical fuel situation last winter, the urgency of the Fuel Administration to prevent its recurrence, and the uncertainty of the duration of the war last summer, when this question had to be met and decided by the management, must not be forgotten, and the excessive burdens resulting therefrom must be borne for the present and until the company has recovered from their effects.

There was also, and with reason, criticism of the service last summer and fall. But the occasions for this criticism have been eliminated, and the Board is satisfied that the management is making earnest and persistent efforts to improve the service and reduce the costs, and that the effect of these efforts will become increasingly evident.

To determine what measure of relief should be afforded, and for what period under such circumstances, with due regard to the interests of both company and consumer, raises a difficult question; the more so, because experience seems to indicate that increases in rates often do not yield corresponding increases in

revenue, and when excessive may undermine rather than promote the company's welfare and ability to maintain its service. But the present situation of the company is critical, and the public is vitally interested in preserving it from such losses as threaten its credit and usefulness. It must be said, however, that the corporation is not entirely blameless for the present condition of the company, in this that its financial history proves that to a certain extent the present interest-bearing burden has been created by borrowing money to pay unearned and unjustifiable dividends. For the present at least there is no promise that the price hereinafter named, although relatively high, will do more than save the company from increasing its deficit during the current fiscal year, but it should and must be reduced as rapidly as improving conditions may warrant.

The following is therefore adopted: —

On the petition of the Plymouth Gas Light Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, to revise the former action of the Board, whereby on Oct. 10, 1918, the maximum net price of gas sold and delivered by said company on and after Oct. 1, 1918, was fixed at not exceeding \$2 a thousand cubic feet, and to fix and determine the price of gas to be thereafter sold and delivered by said company, after notice by publication and by personal service upon the chairmen of the selectmen of Plymouth and Kingston and a public hearing, it is —

Ordered, That the former action of the Board on Oct. 10, 1918, fixing the net price of gas sold and delivered by said company on and after Oct. 1, 1918, at not exceeding \$2 a thousand cubic feet, is hereby revised, and said company is authorized in all bills rendered on and after March 15, 1919, to charge for gas sold and delivered by it not exceeding \$2.75 net a thousand cubic feet, and that on or before Oct. 1, 1919, said price shall be reduced by such amount as may be approved by the Board unless meantime the company shall show the Board good cause why such reduction should not be made, or unless meantime otherwise ordered upon complaint or petition as provided by law. (March 14, 1919.)

Arthur Lord, for the company.

J. M. Swift, for committee of shareholders.

G. C. Peterson, for Chamber of Commerce.

At a meeting of the Board of Gas and Electric Light Commissioners held in Boston on Nov. 21, 1919, all of the members being present, the following vote was duly adopted: —

Voted, That in the matter of the order adopted March 14, 1919, relative to the price of gas to be charged by the Plymouth Gas Light Company and pursuant to the terms of said order, and in view of the information contained in letters from the manager of said company under dates of Oct. 29 and Nov. 15, 1919, the Board deems that said company has shown good cause why the price of gas should not be reduced for the present as contemplated in said order.

SCITUATE WATER PETITIONS.

These are a complaint in writing, under section 162 of chapter 742 of the Acts of the year 1914, by the selectmen of the town of Scituate, of the price of water sold and delivered by the Scituate Water Company, and a petition, under section 163 of said chapter, by the Scituate Water Company to fix and determine the price of water to be thereafter sold and delivered by it to said town and its inhabitants.

After notice by publication and by personal service, as required by law, public hearings were duly held in Scituate and in Boston, both cases being heard at the same time.

The company was incorporated by chapter 391 of the Acts of the year 1893.¹ It did not begin operations, however, until 1900. On Dec. 29, 1900, it entered into a contract with the town of Scituate to construct a waterworks and lay mains in a designated section of the town, and to supply the inhabitants on the lines of its pipes with water according to a schedule of rates attached to the contract. The contract also covered stand pipe, watering trough and hydrant service for the town. For 75 hydrants the town was to pay \$33 $\frac{1}{3}$ each, but not exceeding \$2,500 a year in the aggregate, and 15 additional hydrants were to be furnished free of charge. For hydrants required by the town on extensions the town was to pay \$33 $\frac{1}{3}$ a year each. The contract was for a period of fifteen years. At its expiration a new and similar contract for another fifteen-year period was executed on Jan. 19, 1917, but no change was made in the water rates and hydrant, stand pipe and other charges. In both contracts extensions of mains were to be made upon a satisfactory guaranty of an annual return from such extensions,

¹ Other special acts affecting the company are 1902, ch. 145; 1903, ch. 5; 1909, ch. 392; 1914, ch. 485.

including hydrant rentals, equal to 6 per cent on their cost plus taxes. The schedule of rates attached to the 1917 contract is hereto annexed, marked "A" and is identical with that attached to the first contract. In the published schedule a meter rate and fixed minimum charge of \$10 a year was also offered, as set forth in the memorandum annexed, marked "B." The rates were payable in advance yearly on the first day of July. On June 10, 1918, the company adopted and announced a new schedule of rates to be effective on the first day of the succeeding month. The new schedule represented an increase of approximately 40 per cent in all of the rates, including the meter rates, and is hereto annexed, marked "C." No change was made in the scheme or application of the rates, or in the hydrant or other charges to the town.

The complaint of the selectmen followed the publication of the new schedule, and raises the issue as to whether or not the rates, or any of them, shall be reduced. The petition of the company is broader, and, taking advantage of the language of section 163, making its provisions applicable to a company furnishing water "under the provisions of general or special laws or of any contract with a city or town," asks that the Board shall fix and determine the rates. Prior to the filing of the complaint certain votes relative to the matter were adopted at a special town meeting held Aug. 14, 1918, copies of which are attached and marked "D."

At the outset a question arises as to how far, if at all, the company, the consumers or the town are concluded by the contract. At the time when the company was incorporated there was no public supervision or control over its rates. Section 5 of its charter read as follows:—

SECTION 5. The said corporation may distribute the water through said town of Scituate; may regulate the use of said water and fix and collect the rates to be paid for the use of the same; and may make such contracts with the said town or with any fire district that is or may hereafter be established therein, or with any individuals or corporation, to supply water for the extinguishment of fire or for any purposes as may be agreed upon by said town or such fire district, individual or corporation, and said corporation; and may establish public fountains and hydrants and relocate and discontinue the same.

Section 1 of the charter further provided that the incorporators named were made a corporation for the purposes therein named —

with all the powers and privileges and subject to all the duties, restrictions and liabilities set forth in all general laws which are or may hereafter be in force applicable to such corporations.

By chapter 319 of the Acts of the year 1909 recommendatory authority with respect to the rates of water companies was given the State Board of Health, but by chapter 787 of the Acts of the year 1914 the 1909 act was repealed, and sections 162 and 163 of chapter 742 of the Acts of the year 1914 were extended so as to include and apply to water companies.

At the hearings the Board's authority to pass upon the rates, notwithstanding the contract, and even upon the hydrant rentals was not seriously challenged, and the decisions in this and other jurisdictions where similar cases have been considered by the courts leave little doubt that the Board has such authority. It is stated so that its existence and the more important factors affecting it may not be deemed to have been ignored. The renewing of the contract by the company so recently as Jan. 17, 1917, is a significant fact bearing upon the reasonableness of the rates in the schedule thereto appended. As the Board's authority under either the complaint or petition is not retroactive, should it dismiss both complaint and petition there may still be a question as to whether or not the company could, last July, increase the rates without affirmative action by the Board, a question which no decision made by the Board now would conclude.

Four issues were tried at the hearings, namely, the basis for the return, the reasonableness of the operating expenses, what difference in rates, if any, should be accorded summer users, and the reasonableness of the hydrant charge fixed by the contract. On Oct. 31, 1918, the company's balance sheet was stated by the accountant employed by the town to be as follows: —

Property account, . . .	\$349,542 33	Capital, common, . . .	\$150,000 00
Real estate, . . .	17,250 00	Capital, preferred (5 per	
Cash and current assets, .	6,638 21	cent), . . .	100,000 00
Deficit, . . .	13,854 13	Bonds (5 per cent), . .	100,000 00
		Notes payable, . . .	26,500 00
		Accounts payable, . . .	10,784 67
			<hr/>
	<hr/>		\$387,284 67
	\$387,284 67		

All of the stock and bonds out were issued with the approval of the Commissioner of Corporations, and the Board is bound to assume that, in his judgment, there were grounds sufficient to justify the issue of the various amounts, a fact which gives a certain seal of official character to such shares and bonds in the hands of present holders, and a fair basis for the permissible return, subject, however, to the vicissitudes of management and other conditions affecting investments. It was claimed that there were substantial profits to the parties who developed the property in the expenditures to which the proceeds of the stock and bonds were devoted. An engineer of reputation and experience testified, on behalf of the town, that in his opinion the original cost of the property as and when constructed should not have exceeded \$321,000; in other words, that such profit amounted to some sixty odd thousand dollars. Plainly, to the extent to which such profit was unreasonable and excessive, a corresponding amount of the capital burden should be disregarded in providing for the return. But for other reasons the Board has deemed it unnecessary to settle this question at the present time.

The same expert engineer made an estimate of reproduction value of the present property, and by adding an item of \$25,000 for going value, and making allowances for depreciation, reached a figure of \$330,577. The difficulty of this method of determining a base for rates is that another engineer of like reputation might put the price at some other figure, say \$370,000, thereby, instead of lifting the question into clearer light, dropping it into greater depths of uncertainty. It is true that there is a relation natural and moral, between the value of property devoted to the public use and its return; but there is no absolute relation between values as such of different public service properties in their claim on the public for return. Moreover, the only purpose of a valuation in a rate case is to ascertain a figure upon which a return may be computed, with only such aid in dealing with the rate of such return as is afforded by the demands of investors with respect to securities, which in their turn have little or no relation to such valuation of the property which they represent. There are many other facts and circumstances, some very subtle yet real, connected with the investment of capital in public

service corporations which have to be weighed before a true balance as to rates and return can be determined, and no single factor, like the amount of securities issued, the original cost or reproductive value is paramount. It may be noted that the company accepted a charter authorizing the town to take the property at cost plus a 5 per cent return.

The company entered into its 1917 contract voluntarily. It made its new rates last summer upon its own initiative and with full knowledge of its requirements. The Board, in consequence, has not deemed it necessary to consider seriously any increase in revenue above that which the present rates will yield. Upon the most favorable construction of the facts for the town, the amount available for interest, depreciation and dividends will not, in any event, exceed \$20,000, and probably will not reach that figure. It will not be adequate to provide properly for depreciation and for the gradual restoration of the impaired capital without a complete or partial suspension of dividends upon the common stock. Furthermore, proper service to the community requires in the immediate future substantial expenditures upon the company's distributing system, which, in view of the company's history and condition, cannot be met otherwise than from the allowances for depreciation and at the expense of dividends on the common stock.

In regard to operating expenses, the company undertook to justify to its customers its increase in rates last July because of "the constantly increasing costs of every item which enters into the maintenance of the works," and instanced particularly the items of fuel and taxes. That there had been some increases in costs during the past year was not disputed, nor was there any claim that such increases should not find their reflection in increased rates. The real question at issue, however, was as to certain administration and office expenses incurred not at Scituate but at the Boston office of the president of the company, whose relations to the company will be considered later. It is sufficient at this point merely to observe that there is no substantial difference between the reasonable operating cost conceded by the town and the expense actually incurred by the company during the calendar year 1918.

The respective obligations of the summer and the all-the-year

customers of the company is a difficult problem, not only in this case but in other communities similarly situated with a small permanent and a large summer population. In this case the respective numbers were stated to be 3,000 and 10,000. So large a proportion of the cost of supplying water in any community is related to investment, taxes, depreciation and maintenance charges, that it is manifest that a just solution will not rest solely in extent of use or even in actual metered use of the water. The engineer employed by the town estimated that a plant sufficient to supply the permanent population alone would cost only about one-half of the existing investment, and a like result in respect of operating expenses was reached. But it was conceded that the results of this apportionment are not necessarily controlling, and that weight must be given to other factors. Operating expenses are not necessarily proportional to feet of pipes or volumes of water they carry. The property has been developed to meet the needs of all of the customers. They cannot be dissociated, and their relative burdens either individually or by groups, be accurately solved. Where their mutual benefits, interest and obligations are so closely intermingled, the Board believes that no material injustice will result from making the rates the same to all its customers, whether permanent or seasonal. The conclusion must not be drawn, however, that there may not be situations where the facts will call for some discrimination.

A similar problem is that relating to the hydrant charge. Testimony was offered by the company that ordinarily approximately 60 per cent of the investment in the pipe system of a water supply is due to provision for fire protection. But it was pointed out by the engineer for the town that this rule applies only where the bulk of the consumption is in a small thickly settled area, whereas in Scituate it is away from the center, chiefly along the shore and in scattered groups of houses, necessarily reached by long, independent runs of pipe. By estimation again of a plant sufficient to provide for domestic consumption only, he reached the conclusion that its cost would have been about \$75,000 less than the system which has been installed, and that investment, taxes, depreciation and maintenance charges on the excess plant fairly represented the cost of the hydrant service. On this basis the hydrant rentals should yield between

\$5,000 and \$6,000 as against about \$4,400 at the present contract rate for all save the 15 free hydrants. After careful consideration of the question the Board is unable to find any justification for free hydrant service, and is of the opinion that this should be eliminated, and that, if this is done, a fair annual price for hydrants is the sum of \$35 each.

No consideration was given by the parties to the detailed application of the rates according to house, fixture and other characteristic uses. The financial condition of the company is too critical to justify the Board in taking further time for their study. They follow accepted practices, and doubtless there would have been serious complaint had they worked any manifest discriminations. But the Board should not be understood as having approved them in detail, and its action in this case is without prejudice to their consideration at some future time.

One of the chief grounds for friction between the company and the community which it serves is due to the dual relation of its president as also its virtually sole contractor, engineer and general manager. Allusion has already been made to administration and office expense. While one disputed item in operating expenses related to the fair charge therefor, during the past years substantial services of this character have been performed for little or no compensation. But at the same time it cannot be overlooked that practically all construction has been done by the same officer upon terms largely determined by himself. In 1916 the Board announced to all the companies under its supervision —

For reasons that are obvious companies should not have any dealings in supplies or materials or make any contracts for construction or management with another corporation, partnership or association when said company has upon its board of directors or as its president, manager, purchasing or selling officer, or as its agent in the particular transaction, a person who is at the same time a director, purchasing or selling officer, or agent of, or who has any substantial interest in, such other corporation, partnership or association, unless and except such purchases shall be made from, or such dealings shall be with, the bidder whose bid is the most favorable to such company, to be ascertained by honestly conducted competitive bidding.

Without imputing any improper motives or conduct to him and the other directors of this company, the relationship de-

scribed is unwise, and should be terminated as soon as may be practicable in view of the company's impaired credit.

The Board is clearly of the opinion that the company is fairly entitled to the additional revenue provided by the rates in dispute, and must have relief in order that it may continue to perform its essential service. But its present embarrassment is not due primarily to any hostile action of the public, but rather to undertaking a service at inadequate rates and an insistence upon common dividends not earned. The Board earnestly recommends a partial or even total suspension of such dividends pending the wiping out of its deficit, and such expenditure upon its pipe system as will insure an adequate and dependable service to all its present customers.

The following are therefore adopted:—

On the complaint in writing of the selectmen of Scituate, under the provisions of section 162 of chapter 742 of the Acts of the year 1914, of the price of water sold and delivered by the Scituate Water Company, it is —

Voted, To dismiss the complaint without prejudice.

On the petition of the Scituate Water Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, to fix and determine the price of water to be thereafter sold and delivered by it to said town of Scituate and its inhabitants, it is —

Voted, That free hydrant service be eliminated and that the fair rate for hydrants, public or private, supplied by the company be fixed and determined at the rate of \$35 a year, and that in other respects said petition be dismissed without prejudice.

Memorandum of Commissioner Lewenberg.

In the matter of the seasonal or summer use, so called, it appeared that, excluding hydrant service, 60 per cent of the revenue of the company was obtained from summer, and 40 per cent from the all-the-year, users. A consideration of all the factors involved leads me to the conclusion that the summer rate should not exceed a sum equal to 80 per cent of the rate for all-the-year use, or, in other words, that the summer customer should be charged 20 per cent less for the same character of service than the all-year customer. (April 7, 1919.)

H. M. Johnson, F. R. Mackenzie, for town of Scituate.

A. H. Brooks, H. L. French, for company.

A.

WATER RATES.

Dwelling houses occupied by one family,	\$10 00
If occupied by two families, each,	7 00
Bathtubs in dwelling houses, one,	5 00
For each additional,	3 00
Water-closets in dwelling houses, one,	5 00
For each additional,	3 00
Hose not more than $\frac{1}{4}$ -inch orifice, to be used by hand only, for washing windows, sprinkling trees and watering flower gar- dens and lawns, use to be limited to one hour each day, . . .	6 00

An additional charge of \$5 each for lawn sprinklers when used not exceeding one hour a day, and at the same rate per hour for two or more hours.

Hose, when adjusted upon a temporary support of any kind, same rate as lawn sprinklers.

Private stable for one horse, including water for washing carriages,	\$6 00
For each additional horse,	2 00
For neat cattle, each,	1 00
For automobile, each,	2 50

Hotels, boarding houses, livery stables, building purposes, shipping, watering vegetable gardens, greenhouses, fountains and other large quantities, special rates.

The foregoing water rates are for the whole year, and no discount on the above rates will be made to any person using water for a less period.

B.

Meters will be furnished when, at the discretion of the Board of Directors, it seems advisable to do so. They will be set, maintained and renewed at the cost of the Water Company and there shall be paid therefor an annual rental of \$2 for the $\frac{5}{8}$ -inch, \$3 for the $\frac{3}{4}$ -inch, \$4 for the 1-inch, \$6.50 for the $1\frac{1}{2}$ -inch, \$8 for the 2-inch, and pro rata for any larger sizes. Rates for metered water will be furnished on application.

No person will be furnished water for any one purpose (except for stores, offices, barber shops and building purposes) for less than \$10 per annum.

All water rates are payable in advance at the office of the

company, and must be paid yearly in advance on the first day of July. If the water is let on before the first day of July a proportionate rate up to the first day of July must be paid. If not paid in fifteen days after date of bill, 5 per cent additional will be charged, and if not paid within thirty days the water will be shut off and not let on again until all back charges are paid, together with \$2 additional for letting the water on.

C.

WATER RATES.

Dwelling Houses.

Houses occupied by one family without any regard for number of

faucets,	\$14 00
Bathtubs, first,	7 00
Each additional,	4 20
Water-closets, first,	7 00
Each additional,	4 20

Private Stable.

For one horse, including water for washing carriages,	8 40
For each additional horse,	2 50
For neat cattle,	1 50
Showers,	5 00
For automobiles, each,	4 00

Hose.

Not more than $\frac{1}{4}$ -inch orifice, to be used by hand only, for washing windows, sprinkling trees and watering flower gardens and lawns; use to be limited to one hour each day between the hours of 6 and 8 o'clock A.M., and 5 and 7 o'clock P.M., \$8.40.

And an additional charge of \$15 each for lawn sprinklers when used not exceeding one hour a day, and at the same rate per hour for two or more hours.

Hose, when adjusted upon a temporary support of any kind, same rate as lawn sprinklers.

Building Purposes.

For each cask of lime or cement, 6 cents.

For hotels, boarding houses, livery stables, offices, stores, barber shops, etc., shipping, water, vegetable gardens, green-houses, fountains, and supplies not enumerated in the above tariff, and for large quantities, special rates will be made.

Meters will be furnished when, at the discretion of the Board of Directors, it seems advisable to do so. They will be set, maintained and renewed at the cost of the Water Company, and there shall be paid therefor an annual rental of \$2 for the $\frac{5}{8}$ -inch, \$3 for the $\frac{3}{4}$ -inch, \$4 for the 1-inch, \$6.50 for the $1\frac{1}{2}$ -inch, \$8 for the 2-inch, and pro rata for any larger sizes. Rates for metered water will be furnished on application.

No person will be furnished water for any one purpose (except for stores, offices, barber shops and building purposes) for less than \$14 per annum.

All water rates are payable in advance at the office of the company, and must be paid yearly in advance on the first day of July. If the water is let on before the first day of July a proportionate rate up to the first day of July must be paid. If not paid within fifteen days the water will be shut off and not let on again until all back charges are paid, together with \$2 additional for letting the water on.

D.

COPIES OF VOTES OF SPECIAL TOWN MEETING, AUG. 14, 1918.

Article 2.

1. *Voted*, That the town do not enter into a new contract with the Scituate Water Company.

2. *Voted*, That the selectmen be authorized to employ such expert assistance as may be necessary to examine the accounts of the Scituate Water Company, to determine its financial standing and the efficiency of its management; also an expert engineer to examine and determine the physical condition and present value of the Scituate Water Company's plant in the town of Scituate.

3. *Voted*, That the selectmen, the town counsel and Frederic T. Bailey be instructed to carry the matter of water rates forthwith before the Gas and Electric Light Commission, and obtain for the town of Scituate the lowest rates for hydrant and family use as are consistent with good service.

CHARLESTOWN GAS PETITION.

This is a complaint in writing, under section 162 of chapter 742 of the Acts of the year 1914, by more than twenty customers of the Charlestown Gas and Electric Company, of the price of gas sold and delivered by that company.

After due notice public hearings, as required by law, were held, at which the petitioners and the company were duly represented.

The Board's decision fixing the price at \$1.10 was made while the war was still raging and prices of coal and labor were at the very highest. With the cessation of the war there has been a reduction in the cost of coal, and, if no reduction in the price of labor, there has been an increase in its efficiency. In the light of these facts and the data submitted at the hearing the Board reaches the conclusion that no injustice will be done to stockholders if the price hereinafter mentioned be put in force.

The Board therefore recommends that on and after the twentieth day of June next the net price for gas sold and delivered by the Charlestown Gas and Electric Company shall not exceed \$1.05 a thousand cubic feet. (April 16, 1919.)

A. E. Pillsbury, for the company.

J. J. Mahoney, J. J. Mellen, for the petitioners.

PETITIONS OF THE FRAMINGHAM AND NATICK GAS COMPANIES.

These are two petitions, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, by the Framingham Gas, Fuel and Power Company and Natick Gas Light Company, respectively, to revise the former actions of the Board relative to the price of gas charged by said companies, and to fix and determine the price of gas hereafter sold and delivered by said companies.

After notice, in each instance, by publication and by personal service upon the chairmen of the selectmen of the towns supplied, the Board gave public hearings to the petitioners, the towns and all other persons interested, in Framingham and Natick, respectively.

Upon similar petitions the Board, on May 28, 1918, and Feb. 17, 1919, authorized increases of 15 and 10 cents, respectively, making the present selling prices \$1.65 in Framingham and \$1.75 in Natick. The reasons for these increases were set forth in those decisions and need not be repeated here. The second increase was limited to 10 cents, in the belief that with an improvement in the extraordinary costs of the materials essential to gas making this relief would prove sufficient. Subsequent events have proved that this amount is insufficient. Neither company has during the past three months been able to earn enough under the present price to cover reasonable operating expenses, depreciation and a fair return on their respective investments. Under such circumstances the Board is of the opinion that further relief should be granted. But there is reason to believe that this need is temporary, and if this proves true, then the companies should reduce their prices promptly without awaiting the filing of complaints in behalf of their customers.

The following are therefore adopted: —

On the petition of the Framingham Gas, Fuel and Power Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, and the terms of a certain order adopted by the Board on Feb. 17, 1919, relative to the price of gas sold and delivered after Feb. 1, 1919, for a revision of said action of the Board, after notice by personal service upon the chairman of the selectmen of Framingham and a public hearing, it is —

Ordered, That the former action of the Board on Feb. 17, 1919, fixing the maximum net price of gas sold by said company after Feb. 1, 1919, at not exceeding \$1.65 a thousand cubic feet, is hereby revised, and said company is authorized to charge for gas sold and delivered after April 1, 1919, not exceeding \$1.75 net a thousand cubic feet.

On the petition of the Natick Gas Light Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, and the terms of a certain order adopted by the Board on Feb. 17, 1919, relative to the price of gas sold and delivered after Feb. 1, 1919, for a revision of said action of the Board, after notice by personal service upon the chairman of the selectmen of Natick and a public hearing, it is —

Ordered, That the former action of the Board on Feb. 17, 1919, fixing the maximum net price of gas sold by said company after Feb. 1, 1919, at not exceeding \$1.75 a thousand cubic feet, is hereby revised, and said

company is authorized to charge for gas sold and delivered after April 1, 1919, not exceeding \$1.85 net a thousand cubic feet. (April 30, 1919.)

B. D. Barker, for the companies.

F. H. Hilton, for town of Framingham.

W. J. Napfen, for town of Natick.

PETITION OF THE VINEYARD LIGHTING COMPANY.

This is a petition by the Vineyard Lighting Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, for a revision of the former action of the Board relative to the price of electricity sold and delivered by said company.

After notice by publication and by personal service on the chairmen of the boards of selectmen of the towns of Oak Bluffs, Edgartown and Tisbury, the Board gave a public hearing in Oak Bluffs to the petitioner, the towns and all other persons interested.

In 1916 the company was before the Board on a complaint concerning its rates. The questions then at issue related chiefly to the right of its customers to a meter rate in place of a system of rates based upon connected load. A careful examination was made at that time of the company's affairs and the unique conditions under which its business is conducted with an investment none of which could be dispensed with if no electricity was sold during the winter months. The Board reached the conclusion that under the circumstances this method of charging was justified, but recommended certain changes in its application, and also, in addition to its other rates, metered service for "churches, hotels, stores, shops, saloons, bowling alleys and places of amusement, other than moving-picture houses, and to all other customers for heating and cooking devices who have installed a special circuit therefor, at a price of 25 cents a kilowatt hour, with a discount for prompt payment of 5 per cent during the months of June, July, August and September, and of 40 per cent during the remainder of the year." Since that decision the company has voluntarily extended the metered service somewhat, and has made some slight modifications in its other rates.

During the following season the financial showing of the company improved, but thereafter the increase in expenses, due to war conditions, rapidly exceeded the increase in revenue. Last year the company was unable to earn its interest charges, and the need of relief to meet this unexpected and unprecedented condition is manifest. It proposes to increase the price of street lamps, the minimum season charge to customers who are not on the metered service, and the summer metered rate for electricity from 25 to 35 cents a kilowatt hour. The first two items do not require the Board's authority, as these rates were not established by the Board, but the third item requires approval before it can become effective. After a consideration of the probable effect of the proposed increases, both upon the customers and the company, the Board is satisfied that they are reasonable, and, for that matter, essential, if the company is to have anything approaching a fair reward for the services rendered.

The following is therefore adopted: —

On the petition of the Vineyard Lighting Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, to revise the former action of the Board relative to the price of electricity sold and delivered by said company, after notice by publication and by personal service upon the chairmen of the selectmen of the towns of Oak Bluffs, Edgartown and Tisbury and a public hearing, it is —

Ordered, That the former action of the Board on May 27, 1916, fixing the price of electricity sold and delivered by meter by said company on and after June 1, 1916, at not exceeding 25 cents a kilowatt hour, is hereby revised, and said company is authorized to charge for electricity sold and delivered by meter on and after May 1, 1919, not exceeding 35 cents net a kilowatt hour during the months of June, July, August and September and 15 cents net a kilowatt hour during the remainder of the year. (April 30, 1919.)

PETITION OF THE NEWTON AND WATERTOWN GAS LIGHT COMPANY.

This is a petition by the Newton and Watertown Gas Light Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, to revise the former action of the Board relative to the price of gas sold and delivered by said company, and to authorize an increase in price to \$1.05 a thousand cubic feet.

After notice by publication and by personal service upon the mayors of Newton and Waltham and the chairmen of the selectmen of Watertown, Wellesley and Weston, the Board gave a public hearing to the petitioner, the cities and towns and all other persons interested.

Upon a similar petition the Board, on May 24, 1918, authorized the company to increase its price from 80 to 95 cents a thousand cubic feet. The object of the increase was to enable the company to meet the increased cost of production due to abnormal war conditions. The increase, however, has proved insufficient for this purpose, and there seems to be no reasonable prospect of the decreases in costs which at one time were confidently expected to follow the close of the war. It is believed that the price hereinafter named will give a reasonable measure of relief.

The following is therefore adopted by a majority of the Board: —

On the petition of the Newton and Watertown Gas Light Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, and the terms of a certain order adopted by the Board on May 24, 1918, relative to the price of gas sold and delivered by said company after May 1, 1918, for a revision of said action of the Board, after notice by publication and by personal service upon the mayors of Newton and Waltham and the chairmen of the selectmen of Watertown, Wellesley and Weston, and a public hearing, it is —

Ordered, That the former action of the Board on May 24, 1918, fixing the maximum net price of gas sold by said company after May 1, 1918, at not exceeding 95 cents a thousand cubic feet for the duration of the war, is hereby revised, and said company is authorized to charge for gas sold and delivered on and after May 1, 1919, not exceeding \$1 net a thousand cubic feet. (May 17, 1919.)

A. E. Pillsbury, for the company.

C. A. Bunker, for town of Wellesley.

PETITION OF THE EAST BOSTON GAS COMPANY.

This is a petition by the East Boston Gas Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, to revise the former action of the Board relative to the price of gas sold and delivered by said company, and to authorize an increase in price to \$1.05 a thousand cubic feet.

After notice by publication and by personal service upon the mayors of Boston and Chelsea, the Board gave a public hearing to the petitioner, the cities and all other persons interested.

Upon a similar petition the Board, on April 12, 1918, authorized the company to increase its price from 80 to 95 cents a thousand cubic feet. The object of the increase was to enable the company to meet the increased cost of production due to abnormal war conditions. The increase, however, has proved insufficient for this purpose, and there seems to be no reasonable prospect of the decreases in costs which at one time were confidently expected to follow the close of the war. It is believed that the price hereinafter named will give a reasonable measure of relief.

The following is therefore adopted by a majority of the Board: —

On the petition of the East Boston Gas Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, and the terms of a certain order adopted by the Board on April 12, 1918, relative to the price of gas sold and delivered by said company on and after April 1, 1918, for a revision of said action of the Board, after notice by publication and by personal service upon the mayors of Boston and Chelsea and a public hearing, it is —

Ordered, That the former action of the Board on April 12, 1918, fixing the maximum net price of gas sold by said company on and after April 1, 1918, at not exceeding 95 cents a thousand cubic feet for the duration of the war, is hereby revised, and said company is authorized to charge for gas sold and delivered from and after May 1, 1919, not exceeding \$1 net a thousand cubic feet. (May 17, 1919.)

A. E. Pillsbury, for the company.

J. P. Lyons, for city of Boston.

QUINCY GAS PETITION.

This is a complaint in writing, under the provisions of section 162 of chapter 742 of the Acts of the year 1914, by the mayor of Quincy of the price of gas sold and delivered by the Citizens' Gas Light Company of Quincy.

After due notice, as required by law, public hearings were held at Quincy and Boston at which the complainant and the company were represented.

The company is a subsidiary of the Massachusetts Gas Companies. It has no manufacturing plant, purchasing its entire supply from the Boston Consolidated Gas Company, another subsidiary of the Massachusetts Gas Companies. It increased its price as follows: July 1, 1917, \$1.10 to \$1.20 per thousand cubic feet; Feb. 1, 1918, to \$1.30; Sept. 1, 1918, to \$1.40, the present price complained of. On a contract recently approved by the Board the company pays to the Boston Consolidated Gas Company for all gas purchased the price of 62½ cents per thousand cubic feet. In the opinion of a majority of the Board 62½ cents additional thereto is a sufficient amount to take care of all distribution costs and expenses, taxes, insurance, interest, depreciation and dividends.

The Board therefore recommends that the maximum net price charged by the Citizens' Gas Light Company of Quincy for gas sold and delivered on and after July 1, 1919, shall not exceed \$1.25 a thousand cubic feet. (May 21, 1919.)

PETITION OF THE WORCESTER GAS LIGHT COMPANY.

This is a petition by the Worcester Gas Light Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, to revise the order of the Board entered on Jan. 18, 1919, relative to the price of gas sold and delivered by said company.

After notice by publication and by personal service upon the mayor of the city of Worcester, the Board gave a public hearing in Worcester to the petitioner, the city and all other persons interested.

The order in question resulted from a complaint of the mayor of Worcester of the present \$1.15 price, and directed a reduction to \$1.10 on or before July 1, 1919, and, further, that the company should "out of the earnings of the current year set aside and add to surplus a sum of not less than \$20,000 to make good the payment of dividends not earned prior to April 1, 1917." This order was justified, in the Board's opinion, by the testimony submitted at the hearings and in view of the expectation of lessening costs following the cessation of hostilities. Due to several causes this result has not followed. No reduction in the

essential costs has been realized nor seems likely for some months to come, and by reason of unanticipated increases in taxes and insurance, and of a decrease in output, the unit cost of the delivered gas is greater for the first nine months of the current year than was estimated. It was stated in behalf of the mayor that, in view of these facts, no objection would be made to a postponement of the reduction order to March 1, 1920, by which time the renewal of contracts for oil and coal, and an improvement in general business conditions in the territory served, may with some confidence be expected to lower costs. Under all the circumstances this seems to the Board a reasonable suggestion.

The following is therefore adopted: —

On the petition of the Worcester Gas Light Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, for a revision of the order adopted by the Board on Jan. 18, 1919, after notice by publication and by personal service upon the mayor of the city of Worcester and a public hearing, it is —

Ordered, That the order of the Board adopted on Jan. 18, 1919, relative to the price of gas to be sold and delivered by the Worcester Gas Light Company, be revised and amended so as to read as follows: *Ordered*, That the price of gas sold and delivered by the Worcester Gas Light Company be reduced on or before March 1, 1920, to \$1.10 net a thousand cubic feet, and that the company shall, out of the earnings of the year ending June 30, 1920, set aside and add to surplus a sum of not less than \$20,000 to make good the payment of dividends not earned prior to April 1, 1917. (May 26, 1919.)

F. H. Dewey, for the company.

J. W. Mawbey, for city of Worcester.

Subsequently, on July 31, 1919, the company having presented a petition for authority to increase its price, a conference was held with the officers of the company and the mayor and city solicitor, and the following letter was written by the Board to the company: —

JULY 31, 1919.

*Worcester Gas Light Company, Mr. WILLARD S. OSBORNE, President,
Worcester, Massachusetts.*

GENTLEMEN:— The Board is in receipt of your petition representing that, owing to the increase of wages granted by the Board of Conciliation and Arbitration to your employees to date from June 12, 1919, “and the increased cost of manufacturing and distributing gas in consequence thereof, that it is necessary to increase the maximum net price of the gas sold and delivered by the company from \$1.15 to \$1.20 a thousand cubic feet, and that the Board of Directors of the company have voted to make the increase to take effect as soon as the same is approved by your Board.”

The Board is also in receipt of a copy of the award made by the Board of Conciliation and Arbitration and of the estimate of the company that the increased wages due to the award, will amount to approximately \$79,000 a year. If this estimate proves correct, and the output of gas remains substantially as it was during the year which has just closed, the company's expense will be increased by nearly 8 cents a thousand cubic feet of gas sold. This increase in expense is a proper element to be considered in determining the fair and reasonable selling price for the gas.

The Board has also received a communication from his honor the mayor, through the city solicitor, stating that, “in view of the increased expense of manufacturing gas by the Worcester Gas Light Company, caused by a recent decision of the State Board of Conciliation and Arbitration granting an increase in wages and a shorter schedule of hours to employees of the Worcester Gas Light Company, he will not oppose an increase of the rate for gas charged by the Worcester Gas Light Company not exceeding 5 cents more than the present rate, with the understanding, however, that this increase is not to affect the reduction of the rate to \$1.10 the first of next March if conditions then warrant such reduction, as previously agreed.”

On Jan. 18, 1919, on the complaint of the mayor of the \$1.15 price established by the company, the Board ordered that the price be reduced on or before July 1, 1919, to \$1.10 net a thousand cubic feet. On May 26, 1919, on the petition of the company to revise this order, the Board amended the order, so that the reduction to \$1.10 was not required until March 1, 1920. This is the only order outstanding inconsistent with the proposed further increase to \$1.20. While in view of the circumstances it would have been inexpedient and unwise for the company to have increased the existing price without bringing the matter to the attention of the Board, the proposed increase from \$1.15 to \$1.20 does not require formal action by the Board. The order requiring the reduction to \$1.10 on March 1, 1920, stands, unless meantime revised in accordance with the statutes. In order that there may be ample notice of the proposed increase, it is the opinion of the Board that it should apply only to gas sold and delivered after July 15, 1919.

It may be hoped with improving conditions that the proposed increase will be adequate for the company's needs meantime, and that it may then be able to comply with the ordered reduction.

Very truly yours,

(Signed) ALONZO R. WEED,
Chairman.

DURATION OF THE WAR ORDERS.

Statement of the Board at a hearing held on May 28, 1919, relative to limitations imposed in certain orders authorizing increases of gas prices, and its subsequent decisions relative thereto: —

These hearings have been called on the Board's own motion. The cases relate to a number of different gas companies, but the occasion for calling the hearings is common to them all, and therefore the cases have been assigned for the same place, day and hour, and will be heard together. Inasmuch as the hearings have been initiated by the Board, it is proper that, before the parties concerned are heard, the Board should state the reason which influenced it in taking this action.

After the outbreak of the war the costs of the materials essential in gas making, which were already high, rapidly increased, and were followed by substantial wage increases. It soon became manifest that selling prices for gas which had been established by the Board under pre-war conditions were no longer sufficient or reasonable. Under the statute they could be increased, however, only upon petitions by the companies to revise the Board's former actions. When the first case was heard it was clear that an increase in selling price should be authorized to meet the increased costs. It was hoped that the exceptional and unprecedented costs occasioned by the war might not outlast the war, and under these circumstances the Board deemed it expedient to limit the authorized increases to the duration of their occasion, namely, the war, but expressly reserved the right to modify or revise its action meantime should circumstances so demand.

Early in the present year the Board became convinced that, while some recession in the costs of coal and oil might be expected, the prevailing prices of all materials and labor were likely to continue for some time to come, and would not be seriously influenced by the proclamation of peace. Consequently, the Board abandoned the imposition of any limitation upon authorized increases, preferring to leave the matter to the procedure provided by the statutes, namely, to complaints by the mayor or selectmen or customers for reductions, or to the companies for increases, as their respective interests might move them to act. It seems to the Board proper to follow this same policy with respect to all of the companies where increases have been authorized. The Board, therefore,

proposes to adopt this action with respect to the orders relating to the present prices of the companies who have been summoned to this hearing, unless convinced because of what is said here that such action is not expedient or justified in any case. It should be added that the Board expects that if conditions improve the companies will not await the bringing of complaints by their customers, but will voluntarily and promptly reduce their prices as soon as may be practicable. But should the public feel aggrieved by the failure of any company to act, the remedy afforded by a complaint under the statute is prompt and ample.

On June 3, 1919, the following orders were adopted: —

On the Board's own motion, in accordance with the provisions of a certain order adopted on May 14, 1918, revising the former action of the Board relative to the price of gas sold and delivered by the Arlington Gas Light Company after May 1, 1918, and authorizing said company to charge therefor not exceeding \$1.25 net a thousand cubic feet, after notice and a public hearing, it is —

Ordered, That said order of May 14, 1918, be revised and amended so as to read as follows, viz.: —

Ordered, That the former action of the Board on Dec. 30, 1915, fixing the maximum net price of gas sold and delivered by said company on and after Jan. 1, 1916, at not exceeding \$1.10 a thousand cubic feet, is hereby revised, and said company is authorized to charge for gas sold and delivered after May 1, 1918, not exceeding \$1.25 net a thousand cubic feet.

On the Board's own motion, in accordance with the provisions of a certain order adopted on Dec. 31, 1918, revising the former action of the Board relative to the price of gas sold and delivered by the Attleboro Gas Light Company Corporation from and after Dec. 1, 1918, and authorizing said company to charge therefor not exceeding \$1.30 net a thousand cubic feet, after notice and a public hearing, it is —

Ordered, That said order of Dec. 31, 1918, be revised and amended so as to read as follows, viz.: —

Ordered, That the former action of the Board on April 12, 1918, fixing the maximum net price of gas sold by said company after April 1, 1918, at not exceeding \$1.15 a thousand cubic feet, is hereby revised, and said company is authorized to charge for gas sold and delivered from and after Dec. 1, 1918, not exceeding \$1.30 net a thousand cubic feet.

On the Board's own motion, in accordance with the provisions of a certain order adopted on April 10, 1918, revising the former action of the Board relative to the price of gas sold and delivered by the Haverhill Gas Light Company on and after April 1, 1918, and authorizing said company to charge therefor not exceeding 90 cents net a thousand cubic feet, after notice and a public hearing, it is —

Ordered, That said order of April 10, 1918, be revised and amended so as to read as follows, viz.: —

Ordered, That the former order of the Board on Jan. 29, 1913, fixing the net price of gas sold and delivered by said company on and after the first day of February, 1913, at not exceeding 80 cents a thousand cubic feet, is hereby revised, and said company is hereby authorized to charge for gas sold and delivered in Haverhill on and after April 1, 1918, not exceeding 90 cents net a thousand cubic feet.

On the Board's own motion, in accordance with the provisions of a certain order adopted on Oct. 24, 1918, revising the former action of the Board relative to the price of gas sold and delivered by the Lawrence Gas Company from and after Oct. 1, 1918, and authorizing said company to charge therefor not exceeding \$1.15 net a thousand cubic feet, after notice and a public hearing, it is —

Ordered, That said order of Oct. 24, 1918, be revised and amended so as to read as follows, viz.: —

Ordered, That the former action of the Board on April 12, 1918, fixing the maximum net price of gas sold by said company after April 1, 1918, at not exceeding 95 cents a thousand cubic feet, is hereby revised, and said company is authorized to charge for gas sold and delivered from and after Oct. 1, 1918, not exceeding \$1.15 net a thousand cubic feet.

On the Board's own motion, in accordance with the provisions of a certain order adopted on May 28, 1918, revising the former action of the Board relative to the price of gas sold and delivered by the Marlborough-Hudson Gas Company after May 1, 1918, and authorizing said company to charge therefor not exceeding \$1.55 net a thousand cubic feet, after notice and a public hearing, it is —

Ordered, That said order of May 28, 1918, be revised and amended so as to read as follows, viz.: —

Ordered, That the Board hereby fixes and determines the price at not exceeding \$1.55 net a thousand cubic feet for gas sold and delivered by said company after May 1, 1918: *provided, however*, that for every thousand cubic feet of gas sold by said company after said first day of May, 1918, and until otherwise ordered, it shall pay to the West Boston Gas Company 15 cents a thousand cubic feet for gas purchased of said West Boston company in addition to the amount which may be due and payable to said West Boston company therefor under the existing contract between said Marlborough and West Boston companies for the purchase and sale of gas.

On the Board's own motion, in accordance with the provisions of a certain order adopted on Sept. 18, 1918, revising the former action of the Board relative to the price of gas sold and delivered by the New Bedford Gas and Edison Light Company on and after Sept. 1, 1918, and authorizing said company to charge therefor not exceeding \$1.10 net a thousand cubic feet, after notice and a public hearing, it is —

Ordered, That said order of Sept. 18, 1918, be revised and amended so as to read as follows, viz.: —

Ordered, That the former action of the Board on May 14, 1918, fixing the maximum net price of gas sold by said company on and after May 1, 1918, at not exceeding \$1 a thousand cubic feet, is hereby revised, and said company is authorized to charge for gas sold and delivered in said city of New Bedford on and after Sept. 1, 1918, not exceeding \$1.10 net a thousand cubic feet.

On the Board's own motion, in accordance with the provisions of a certain order adopted on Sept. 18, 1918, revising the former action of the Board relative to the price of gas sold and delivered by the Newburyport Gas and Electric Company after Sept. 1, 1918, and authorizing said company to charge therefor not exceeding \$1.80 net a thousand cubic feet, after notice and a public hearing, it is —

Ordered, That said order of Sept. 18, 1918, be revised and amended so as to read as follows, viz.: —

Ordered, That the former action of the Board on Oct. 26, 1917, fixing the price of gas sold and delivered after Oct. 1, 1917, by said company at not exceeding \$1.40 a thousand cubic feet, is hereby revised, and said company is authorized to charge for gas sold and delivered after Sept. 1, 1918, not exceeding \$1.80 net a thousand cubic feet.

On the Board's own motion, in accordance with the provisions of a certain order adopted on Sept. 13, 1918, revising the former action of the Board relative to the price of gas sold and delivered by the North Adams Gas Light Company after Sept. 1, 1918, and authorizing said company to charge therefor not exceeding \$1.20 net a thousand cubic feet, after notice and a public hearing, it is —

Ordered, That said order of Sept. 13, 1918, be revised and amended so as to read as follows, viz.: —

Ordered, That the former action of the Board on April 3, 1911, fixing the price of gas sold and delivered on and after May 1, 1911, by said company at not exceeding \$1 net a thousand cubic feet, is hereby revised, and said company is authorized to charge for gas sold and delivered after Sept. 1, 1918, not exceeding \$1.20 net a thousand cubic feet; and that so much of said former action of the Board as relates to minimum charges be revised and said company authorized, subject to the provisions of law applicable thereto, to introduce minimum monthly charges in the rates for gas and electricity.

On the Board's own motion, in accordance with the provisions of a certain order adopted on Sept. 13, 1918, revising the former action of the Board relative to the price of gas sold and delivered by the Northampton Gas Light Company after Sept. 1, 1918, and authorizing said company to charge therefor not exceeding \$1.25 net a thousand cubic feet, after notice and a public hearing, it is —

Ordered, That said order of Sept. 13, 1918, be revised and amended so as to read as follows, viz.: —

Ordered, That the former action of the Board on Jan. 30, 1915, fixing the price of gas sold and delivered by said company on and after Feb. 1, 1915, at not exceeding \$1 net a thousand cubic feet, is hereby revised, and said company authorized to charge for gas sold and delivered after Sept. 1, 1918, not exceeding \$1.25 net a thousand cubic feet.

On the Board's own motion, in accordance with the provisions of a certain order adopted on June 28, 1918, revising the former action of the Board relative to the price of gas sold and delivered by the Salem Gas Light Company after June 1, 1918, and authorizing said company to charge therefor not exceeding \$1.25 net a thousand cubic feet, after notice and a public hearing, it is —

Ordered, That said order of June 28, 1918, be revised and amended so as to read as follows, viz.: —

Ordered, That the former order of the Board on March 30, 1908, fixing the maximum net price of gas sold and delivered by said company on and after the first day of April, 1908, at not exceeding \$1.10 a thousand cubic feet, is hereby revised, and said company is hereby authorized to charge for gas sold and delivered after June 1, 1918, not exceeding \$1.25 net a thousand cubic feet. (June 3, 1919.)

MAYOR OF LYNN V. LYNN GAS AND ELECTRIC COMPANY.

In the matter of the motion of the complainant that, in view of the evidence submitted by the respondent in justification of its July 1, 1919, gas price of \$1.15 net a thousand cubic feet, the Board enter an *ad interim* order reducing the price to \$1.10 pending the further hearing and final disposition of the case, the Board upon consideration denies the motion.

The complainant necessarily rests his motion upon the claim that the margin over and above the company's estimate of the operating expenses for the next six months is more than adequate to provide for depreciation and return. The complainant, however, is not willing to rest his case upon the evidence as it now stands, but proposes to submit further evidence upon this important feature of the case. In fact, the motion is urged because the complainant, notwithstanding filing his case on Jan. 13, 1919, and due diligence in its preparation, is not now, and will not be ready for some weeks to come to submit the evidence which he desires to bring to the Board's attention upon this issue.

Under such circumstances and against the respondent's objection, the Board deems it inexpedient to attempt to reach any conclusions upon the case until it has been fully heard. (July 30, 1919.)

E. C. Jacobs, for city of Lynn.

B. N. Johnson, for the company.

HINGHAM WATER PETITION.

This is a complaint in writing, under section 162 of chapter 742 of the Acts of the year 1914, by more than twenty customers of the Hingham Water Company of the price of water sold and delivered by it.

After due notice a public hearing was held on said complaint in Hingham.

This company was incorporated by chapter 139 of the Acts of the year 1879¹ for the purpose of furnishing the inhabitants of Hingham with water from Accord Pond in the southerly part of that town. It was also authorized to supply that part of Hull called Nantasket and Nantasket Beach, "provided that whenever for any reason the supply of water shall not be more than sufficient for the needs of the residents of the town of Hingham, the residents of Hingham shall be first supplied." In 1881 the company was authorized to extend into Cohasset, but the preferential rights in the supply of Hingham first, Hull second and Cohasset third were jealously guarded.

Accord Pond is so located that the settled parts of Hingham and Nantasket Beach can be supplied by gravity. Water was so supplied in Hingham in 1880 and at Nantasket in 1881. But the rapid growth of Hull made it necessary for the company to acquire an additional supply at Fulling Mill Pond in 1886, and to erect a pumping station at the Weir River. This supply proving inadequate for the increasing requirements of Hull, additional sources were developed at Fulling Mill Pond, and large mains to reinforce the supply, both from this pond and from Accord Pond, were laid from time to time through Hingham to the tip of Hull peninsula. A new pumping station was built at the Fulling Mill Pond, and the old station at Weir River was abandoned. For the service of a small section on the high land in Hingham near Accord Pond a small auxiliary pumping station has also been installed at that point. Only a small section of Cohasset adjoining Hull is supplied by this company.

The rates originally established were somewhat higher in Hull than in Hingham. In 1902 the Hingham rate was made ap-

¹ Other acts affecting it may be found in Acts of 1881, c. 59; 1886, c. 88; 1910, c. 54; 1914, c. 482.

plicable throughout the territory supplied by the company. Last year the rates were increased by substantially 20 per cent, a copy of the new schedule being hereto attached, and this complaint resulted. All of the complainants are residents of Hull.

The immediate justification of the increased rates was the substantial increase in operating expenses for the year which ended June 30, 1918, without a corresponding increase in revenue. This appears to have been due chiefly to the abnormal costs of labor and of fuel and other materials due to war conditions. Some other unusual expenses, such as guarding the company's property, are so temporary that they may be disregarded. But conditions are too abnormal and unstable to predict with any certainty how soon, if at all, the return of pre-war costs may be expected. Until this shall happen, it is clear that without the additional revenue the company will certainly not be able to provide adequately for depreciation and to pay reasonable dividends on its outstanding capital.

The company has outstanding 5 per cent bonds to the amount of \$120,000, and capital stock to the amount of \$440,000. Upon its stock it paid dividends up to 1913 at the rate of 6 per cent, and thereafter at the rate of 8 per cent. All of the bonds and stock out have been issued with the approval either of the Commissioner of Corporations or of this Board, affirmatively finding that the respective amounts of such bonds and stock were reasonably necessary for the purpose for which they were authorized. During its history the company has charged off from its plant accounts to depreciation a little over \$58,000, but in addition it has earned what is still carried as a book surplus of over \$234,000, for the most part invested in plant and fixed property. That further depreciation in the investment than is represented by the amounts charged off has occurred, due to ordinary causes, inadequacy or inability to perform efficiently the designed function under changed conditions, goes without saying. It is also true that the existing system is probably not the system which would be planned to-day with the fuller knowledge of requirements which experience has developed, and economies in layout and construction might be accomplished if the plant were to be rebuilt. The Board is clearly of the opinion that the book surplus is not an actual surplus, and that

the situation demands a conservative policy in the disposition of net earnings available for interest, depreciation and dividends. In view of all the facts, it does not deem the revenue from the new rates, for the present at least, excessive, but the provision in the rates for depreciation is an obligation superior to the maintenance of a dividend rate, and must be devoted for the sole purpose for which its collection is permissible, namely, the renewal of the plant not fairly chargeable to current repairs, and the preservation of the integrity of the investment by the devotion of the balance to extensions and additions.

The relative obligations of the summer and permanent customers of this company has for a number of years been a serious bone of contention. Hingham has only a small number of summer customers; Hull has a very small permanent and a very large summer population. It is probable that the Hingham customers, numbering about 1,500, and the Hull customers, numbering about 2,500, represent with approximate accuracy the respective numbers of permanent and summer customers. So large a proportion of the cost of supplying water in this or, indeed, any community, is related to investment, taxes, depreciation and maintenance charges that manifestly a just solution of this problem will not rest solely on extent of use, or even in actual metered use, of water.

The Board has made careful inquiry into the layout and cost of the company's property. The original design of the system and its development make it reasonably clear that Hingham might still be adequately supplied from Accord Pond by gravity, save a small area of high land for whose service pumping is necessary. The additional sources of supply, the main pumping station and the extensive laying of large mains both in Hingham and Hull, paralleling to a considerable extent the original mains, have been directly attributable to the demands of the Hull territory for summer use. It is difficult and perhaps not wholly convincing to attempt an actual apportionment of the investment as between the two communities. But it is a safe estimate that not less than five-eighths of the total cost of the system has been due to providing for the Hull requirements, and that a similar and perhaps even greater proportion of the operating expenses might with justice be so allocated.

The objection to paying the same price for two or three

months' use of service as a neighbor pays for the entire year's use of the same service is instinctive and must be reckoned with, and in the Board's opinion it can only be met by offering to the summer customers a metered service with a reasonable minimum seasonal charge. It is true that this involves a considerable investment, and that the present may not be a wise time to make such investment. But as a basis of charge it is notably fairer, and as a measure for conserving other and more important items of investment its value is universally recognized.

No question was raised in this case as to the charges made the towns supplied for fire protection and other municipal uses. In fact, the town authorities were not parties or directly represented at the hearing. Such municipal uses are the subject of contracts between the company and the towns. The hydrants themselves were installed and are owned by the towns. The annual payments are small, — so small, in fact, as possibly to be an inadequate compensation for such uses as are made by the towns in the care and maintenance of their streets, flushing of drains and sewers, etc., irrespective of any question of fire protection. The Board understands that the contracts are to be reconsidered in the immediate future, and the facts stated seem to justify fully higher charges than are covered in the present contracts.

The following is therefore adopted by a majority of the Board: —

On the complaint in writing, under section 162 of chapter 742 of the Acts of the year 1914, by more than twenty customers of the Hingham Water Company of the price of water sold and delivered by it, it is —

Voted, To dismiss the complaint without prejudice.

Opinion of Commissioner Lewenberg.

Being of the opinion that the increased fixture rates are excessive and will yield to the company a larger amount of revenue than is needed for its operating expenses, interest, depreciation and a reasonable return on its investment; that the towns of Hull and Hingham should pay a larger amount for fire protection; and that the seasonal users should receive a reduction from the all-year fixture rates, I dissent from the opinion of the majority of the Board.

As to the rates being excessive: The increased rates will yield to the company several thousand dollars more than is required to meet the increased cost of operation incident to the abnormal conditions. The evidence produced at the hearing by the company as to its increased cost was meager; but from all the facts obtained it appears that the increased cost of operation will amount to about \$12,000, and that the increased rates from fixtures and meters will yield about \$18,000 additional revenue.

As to the hydrant service for fire protection: Although no question has been raised by the company as to the adequacy of the hydrant charge, in order to determine a fair rate to domestic users it is necessary to consider the question of the public use. It appears that the towns of Hull and Hingham are getting their hydrant fire protection to-day on an average rate of about \$12.50 per hydrant per year (Hingham at about \$15.50 and Hull at about \$9.50), which sum includes the amount paid to the company, and also interest at 6 per cent on the actual amount of money invested by the towns of Hull and Hingham in hydrants. This is an abnormally low rate, and results in the undue exaction from the domestic users of the difference between the amounts paid by the towns for fire protection and what is a fair and reasonable rate for the same. No one can foretell the amount of water necessary in the event of a fire, and the company must be ready at any hour of the day or night to meet any extraordinary demand that may be made upon it, and without question the larger part of the investment in mains is due to the requirements for the hydrant fire protection service. According to the last annual return filed with the Board, approximately 90 per cent of the total investment of the company is in mains. By an adjustment of the rates so that the towns pay a more just amount for fire protection, the burden is distributed on the taxable property in a fair and just manner; whereas the present method of charging penalizes the owner of a small piece of property by making him pay practically the same as the owner of a piece of property ten times its value. A very good illustration of this is given by the Maine Public Utilities Commission *in re* Augusta Water District, P. U. R., 1916, E, page 40: —

Brown owns a cottage house worth \$2,000; has a kitchen faucet and a bathroom, and pays \$17. Smith owns a store and stock of goods worth \$50,000; has a faucet and water-closet, and pays \$13. If there is no city charge for water for fire protection, it is carried as a "load" on the rates to other users, the amount contributed by these two men being some part of the \$30 that their combined rates amount to. Brown carries $\frac{17}{30}$ of this "load" on a \$2,000 risk, while Smith carries $\frac{13}{30}$ on a \$50,000 risk.

In the past the charge for hydrant service by privately owned water companies has been largely a matter of trade between the companies and the towns served. There is no longer any justification for this method of arriving at the charge for this service. Some regulating boards have approved a hydrant charge on a per capita basis, some on the number of feet of main above a certain size, others on the percentage of the total revenue; but from whatever angle the present case is viewed, the hydrant charge paid by the towns in this case is too low to be just to the domestic users. A \$40 charge per hydrant would not be unreasonable, but in view of the present abnormally low charge I would recommend an increase at the present time to \$35 per hydrant, which would net the company about \$9,000 additional revenue. Attention might be drawn to the neighboring town of Scituate, where the Board in a recent decision determined the fair charge of hydrant service to be \$35.

As to the seasonal use: The question of the seasonal use has been solved by other public utilities. The telephone service in the town of Hull can be had upon payment on basis of seven months' use. This amount would be too low for a water company — between nine and ten months would be nearer a just rate. The majority of the Board has referred to the extensive laying of mains to a considerable extent attributable to the demands of the Hull territory for summer use; but these large mains are largely for fire protection, and will be completely taken care of by a fair hydrant service charge. The majority opinion refers to the metering of the service as a solution of this problem, but this remedy was discussed at the hearing and disposed of by the statement of the company that the very large cost for installation of meters would be prohibitive. It must be further noted that, although meters were installed, there would still be the question as to the difference in the rate for the same

amount of water taken in the whole year and in the short summer period.

My final conclusions are: —

First. — The petition of the complainants for a reduction should be granted.

Second. — The hydrant service charge should be increased not less than \$9,000 per annum.

Third. — The dividends should be reduced from 8 to 7 per cent, thus saving \$4,400 per annum.

Fourth. — There should be a readjustment of the rates to domestic fixture users so that the short-time seasonal users should pay not exceeding 80 per cent of the all-year charge. (July 2, 1919.)

J. M. Kendrick, for the petitioners.

C. B. Barnes, for the company.

WATER RATES.

<i>Dwelling Houses.</i>	Per Annum.
Each family,	\$9 00
Bathtub, first,	5 00
Each additional,	2 50
Shower bath, first,	2 50
Each additional,	1 25
Water-closet, with approved self-closing apparatus,	5 00
Each additional,	2 50
Urinal, self-closing, each,	3 00

Hotels and Boarding Houses.

Containing twelve sleeping rooms or less,	\$25 00
Each additional sleeping room,	1 75
Bath tub, first,	9 00
Each additional,	4 50
Shower bath, each,	4 50
Water-closet, with approved self-closing apparatus,	9 00
Each additional,	4 50
Urinal, self-closing,	6 00
Each additional,	3 50

Offices, Stores, Barber Shops, etc.

For office or store, each,	\$6 00
For barber shop, first chair,	6 00
For each additional chair,	2 50
For water-closet in above, with approved self-closing apparatus,	5 00

Private Stables.

For one horse, including water for washing carriages, . . .	\$6 00
For each additional horse,	1 25
For each cow,	60
For automobiles, each,	3 00

Livery and Boarding Stables.

Not exceeding twelve horses, including water for washing carriages,	\$30 00
For each additional horse,	1 50

Hose.

For sprinkling streets and watering flower gardens and lawns, with nozzle not more than one-quarter inch in diameter, use to be limited to two hours each day, and that between the hours of 4 and 8 o'clock P.M.,	\$6 00
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Special Notice.

A water closet flushed by waste water shall be charged for at regular rates.

All persons using water for stables or other buildings will be charged schedule rates for the same, whether it is carried by hand or through pipe or hose.

For all services not enumerated in the above tariff, special rates will be made.

A meter may be attached at any time to the premises of any water taker, when, at the discretion of the Board of Directors, it seems advisable to do so.

And in all such cases the rates for the current year shall be adjusted by the meter readings, even if a bill at fixture rates has already been settled.

Meters will be furnished, set, maintained and renewed at the cost of the water company, and there shall be paid therefor an annual rental of \$2 for the five-eighth inch, \$3 for the three-quarter inch, \$4 for the one inch, \$6 for the one and one-half inch, \$8 for the two inch, and pro rata for any larger sizes.

The rates for water furnished through meters shall be based on the monthly consumption, as follows, viz.: —

For the first 2,000 cubic feet, or fractional part thereof, 28 cents per 100 cubic feet.

For the next 7,000 cubic feet, or fractional part thereof, 23 cents per 100 cubic feet.

For the next 15,000 cubic feet, or fractional part thereof, 20 cents per 100 cubic feet.

For the next 40,000 cubic feet, or fractional part thereof, 18 cents per 100 cubic feet.

For all in excess of 64,000 cubic feet, 16 cents per 100 cubic feet.

No person will be furnished water for any one purpose (except for stores, offices, barber shops and building purposes) for less than \$9.50 per annum.

All water rates are payable in advance at the office of the company.

Bills are due when rendered and must be paid on or before the first day of August.

CHARLESTOWN GAS PETITION.

This is a petition of the Charlestown Gas and Electric Company to reopen the hearing on the complaint of customers of the price of gas charged by said company, to wit, \$1.10 net a thousand cubic feet, which hearing was closed on March 11, 1919, and to reconsider the recommendation made by the Board on April 16, 1919, that "on and after the twentieth day of June next the net price for gas sold and delivered by the Charlestown Gas and Electric Company shall not exceed \$1.05 a thousand cubic feet."

After due notice public hearings were held, at which the company and the customers were respectively represented.

The Board's decision that the company might reasonably charge during the current fiscal year not over \$1.05 net a thousand cubic feet was based on the knowledge that there would be a decrease in the cost of coal, and in the belief that, even though there might be no decrease in wages and even some increase, more stable conditions would bring greater efficiency and actually lower unit costs. At the time when this recommendation was made only partial results of the year's operations were available. The close of the fiscal year shows the average cost of the delivered gas for the year to have been approximately 96 cents. There will be a saving in the coal

cost and possibly in other items of expense, but the result in net cost of gas delivered to consumers depends, also, upon the market for coke and the problem of wages, — factors too uncertain at present to make a confident prediction. Under all of the circumstances it seems expedient to postpone the reduction to \$1.05 already recommended until the twentieth day of October next.

The following is therefore adopted by a majority of the Board (Commissioner Lewenberg not assenting thereto): —

Voted, To modify the recommendation made by the Board on April 16, 1919, so that the same shall be "that on and after the twentieth day of October next the net price for gas sold and delivered by the Charlestown Gas and Electric Company shall not exceed \$1.05 a thousand cubic feet." (July 23, 1919.)

A. E. Pillsbury, for the company.

J. J. Mahoney and *J. J. Mellen*, for the consumers.

PETITION OF THE GREENFIELD GAS LIGHT COMPANY.

This is a petition by the Greenfield Gas Light Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, to revise the former action of the Board, whereby the Board on Dec. 13, 1918, recommended that the maximum net price for gas sold and delivered by said company on and after Jan. 1, 1919, shall not exceed \$1.70 a thousand cubic feet, and to fix and determine the maximum net price at not less than \$1.80 a thousand cubic feet.

After due notice the Board gave a public hearing in Greenfield to the petitioner, the towns and other persons interested.

At the time when the price charged by this company was under consideration last December, the conclusion reached by the Board was influenced by the belief that a lowering of the maximum rate and a readjustment of its other rates might yield an adequate revenue. The company accepted and has carried out in good faith the Board's recommendation. The result has been a substantial decrease in revenue during the six months in which the new rates have been in force, and a net income for the year insufficient to do more than pay interest on the bonds and floating debt. The company is clearly entitled to the relief which it seeks.

According to the estimates submitted the proposed increase may be expected to yield a sufficient revenue to cover all reasonable operating expenses, interest on the debt, and 6 per cent dividends on the outstanding capital, and, in addition, a sum adequate for depreciation.

It appeared at the hearing that a readjustment of its industrial rate is necessary to enable the company to secure and hold business of this character. This again raises a question as to the propriety of offering the industrial rate to customers using automatic heaters. While appreciating the motives which led to the offering of the lower rate for this use, and recognizing its effectiveness in securing the business, the Board is not impressed with the reasonableness of a discrimination in rate based merely upon the use of automatic heaters, and recommends that it be eliminated as rapidly as possible.

The following is therefore adopted: —

On the petition of the Greenfield Gas Light Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, to revise the former action of the Board relative to the price of gas sold and delivered by said company, after notice by publication and a public hearing, it is —

Ordered, That the former action of the Board, whereby on Dec. 13, 1918, it recommended that the maximum net price for gas sold and delivered by said company on and after Jan. 1, 1919, shall not exceed \$1.70 a thousand cubic feet, is hereby revised, and that said company is hereby authorized to charge for gas sold and delivered after July 1, 1919, not exceeding \$1.80 net a thousand cubic feet. (July 30, 1919.)

Allen Hollis, for the company.

PETITION OF THE BOSTON CONSOLIDATED GAS COMPANY.

This is a petition of the Boston Consolidated Gas Company to revise the Board's order of Oct. 21, 1918, relative to the standard price to be thereafter charged by said company for gas supplied to its customers in accordance with the provisions of chapter 422 of the Acts of the year 1906, by eliminating from said order the limitations therein expressed, "for the duration of the war, but not exceeding one year from said date in any event."

After due notice a public hearing was held on said petition.

At the time when this order was adopted the provisions of the so-called Boston Sliding Scale Act, relating to the standard price thereby established and any modification thereof due to changed conditions, were fully considered, and, in view of such changed conditions, the Board raised the standard price from 90 cents to \$1, subject to the limitations in question. The reasons for imposing these limitations were stated as follows:—

There is, however, substantial embarrassment to modifying the standard price under conditions which are so admittedly abnormal. The Sliding Scale system of regulation makes reductions in price to the consumer depend solely upon the desire of the stockholders for greater dividends. It rests upon the belief that this desire will prove an effective stimulus to such increased skill and efficiency in management as will make lower prices to consumers probable. For its proper operation the conditions upon which the relation of price to dividend are established should be stable and likely to continue for a sufficient period to demonstrate the effectiveness of the incentives to good management. Otherwise the system will achieve little by way of actual regulation of price.

The Board has been of the opinion that the present extraordinary conditions are not likely to outlast the war, even assuming that pre-war conditions may not immediately be restored. Therefore it has seemed expedient in other cases to temporize by making such adjustment as may for the moment seem necessary, but to postpone until the return of normal conditions any final conclusions upon debatable rate questions. Such a policy seems applicable with even greater force to establishing a standard price under the Sliding Scale plan for the reasons already set forth. The Board has accordingly reached the conclusion that this petition should be granted, but subject to the limitations expressed in the order. Upon the expiration of such limitations such further action should be taken as conditions then prevailing may justify.

The expiration of both of the limitations expressed is at hand. While the cessation of hostilities has been followed by an improvement in cost of materials, yet this has been to some extent counterbalanced by increases in wages. There is no promise of relief from such conditions immediately upon the formal proclamation of peace, but rather a probability that prevailing costs of materials and labor will continue for some time to come. Under such circumstances the Board deems it a duty to eliminate these limitations and to leave the matter to the procedure provided by the act, namely, to the petition of the mayor of

the city of Boston or of the selectmen of the towns of Brookline or Milton, in the expectation that these officials will be vigilant in requiring a review of this question of the standard price as soon as conditions shall seem to warrant such action.

The following is therefore adopted: —

On the petition of the Boston Consolidated Gas Company to revise the Board's order of Oct. 21, 1918, relative to the standard price to be thereafter charged by said company for gas supplied to its customers in accordance with the provisions of chapter 422 of the Acts of the year 1906, by eliminating from said order the limitations therein expressed, "for the duration of the war, but not exceeding one year from said date in any event," after notice by publication and by personal service upon the mayor of Boston and chairmen of the selectmen of Brookline and Milton and a public hearing, it is —

Ordered, That said order be amended so as to read as follows, viz.: —

Ordered, That from and after the date hereof the standard price to be charged by the Boston Consolidated Gas Company for gas supplied to its customers shall be \$1 per thousand cubic feet. (July 30, 1919.)

PETITION OF THE HAVERHILL GAS LIGHT COMPANY.

This is a petition by the Haverhill Gas Light Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, to revise the former action of the Board, whereby on April 10, 1918, the company was authorized to charge for gas sold and delivered in Haverhill on and after April 1, 1918, not exceeding 90 cents net a thousand cubic feet, and to fix and determine such increased price as may be just and equitable.

After notice by publication and by personal service upon the mayor of Haverhill and the chairmen of the selectmen of Merrimac and Groveland, the Board gave a public hearing in Haverhill to the petitioner, the city and all other persons interested.

At the time when an increase from 80 to 90 cents was authorized, this company, in common with all gas companies, had had to meet the abnormal costs of the essential materials for gas making, — coal and oil, — due to war conditions. It was believed that these conditions were temporary and might not outlast the war. To meet this emergency the increase in price was authorized, but the amount was not governed by the actual increase in expense, the Board stating that —

The company's low capitalization and fortunate financial position, which gave rise to the long controversy, known as the "Haverhill Gas Case," over the amount of the permissible return, makes it possible for it to meet this emergency upon terms more favorable to its customers than might otherwise be possible.

Due to other factors as well, the cost of the delivered gas has exceeded the estimates made at that hearing, and amounted during the fiscal year which closed June 30, 1918, to over 88 cents, or more than 25 cents in excess of normal pre-war costs. There is promise of decreases in both coal and oil during the current year, but it is evident that the pre-war cost is not likely to be restored for some time to come, if ever.

The company asks specifically for authority to increase its present price 20 cents. To place the company in the same relation of price to cost which existed at the time of the settlement of the long controversy over the 80-cent price, so large an increase is not, in the judgment of the Board, necessary. Moreover, any increase is in reliance upon the company's own statement that this is an emergency matter, "and as the company's net earnings increase through decreases in the costs of materials, labor and taxes, the company's rates will be reduced accordingly."

The following is therefore adopted by a majority of the Board (Commissioner Lewenberg not assenting thereto): —

On the petition of the Haverhill Gas Light Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, for a revision of the former action of the Board, whereby on April 10, 1918, it ordered that the maximum net price of gas sold and delivered in Haverhill by said company on and after April 1, 1918, should not exceed 90 cents a thousand cubic feet, and to fix and determine such increased price as may be just and equitable, after notice by publication and by personal service upon the mayor of Haverhill and the chairmen of the selectmen of Merriam and Groveland and a public hearing, it is —

Ordered, That the former order of the Board on April 10, 1918, fixing the maximum net price of gas sold and delivered in Haverhill by said company on and after April 1, 1918, at not exceeding 90 cents a thousand cubic feet, is hereby revised, and said company is hereby authorized to charge for gas sold and delivered in Haverhill on and after July 15, 1919, not exceeding \$1 net a thousand cubic feet. (Aug. 1, 1919.)

F. H. Magison, for city of Haverhill.

PETITION OF THE SPRINGFIELD GAS LIGHT COMPANY.

This is a petition by the Springfield Gas Light Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, to revise the former action of the Board relative to the price of gas sold and delivered by said company.

After notice by publication and by personal service upon the mayors of the cities of Springfield and Chicopee, and the chairmen of the selectmen of the towns of West Springfield, Longmeadow, Agawam, Ludlow, South Hadley and East Longmeadow, respectively, the Board gave a public hearing in Springfield to the company, the cities and towns and all other persons interested.

For a number of years past the maximum net price for gas supplied by this company has been 85 cents net a thousand cubic feet, with 10 and 15 cents higher prices in South Hadley and East Longmeadow, respectively. On July 1, 1917, the company increased its prices 10 cents, and again on June 1, 1918, another 10 cents. These increases made the maximum net price in Springfield \$1.05, which is the price fixed by the Board upon a statutory complaint in 1900. The purpose of the present petition is for authority to increase the price beyond the limit so fixed, and to establish a maximum net price of \$1.15 a thousand cubic feet, save in South Hadley and East Longmeadow, where the proposed 10-cent increase will make the prices \$1.25 and \$1.30, respectively. The company's object is to enable it to meet the prevailing costs of the materials and labor essential to its business.

In common with other gas companies this company did not feel the full effect of the increases in costs due to the war until the year which closed June 30, 1919. During that year the cost of making and delivering gas to its consumers averaged more than 25 cents a thousand cubic feet in excess of its former costs, resulting in inadequate profits to meet depreciation and dividends. There will be during the current year some decrease in the costs of coal and oil, but this to an extent will be offset by increases in other items of expense. The conditions are too unstable to predict with confidence the result for the year. In the light of all the facts the Board fixes the prices for the period ending January 1 as hereinafter stated. If at the end of the

present six months experience proves that a lower price is reasonable, the Board expects the company promptly and voluntarily to reduce its price, and if the public is dissatisfied with its failure to act, a complaint under the statute affords a speedy remedy.

The following is therefore adopted by a majority of the Board: —

On the petition of the Springfield Gas Light Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, to revise the former action of the Board relative to the price of gas sold and delivered by said company, after notice by publication and by personal service upon the mayors of the cities of Springfield and Chicopee, and the chairmen of the selectmen of the towns of West Springfield, Longmeadow, Agawam, Ludlow, South Hadley and East Longmeadow respectively, and a public hearing, it is —

Ordered, That the former action of the Board, whereby on Oct. 26, 1900, it recommended that the maximum net price for gas sold and delivered by said company on and after the first day of November, 1900, shall not exceed \$1.05 a thousand cubic feet, is hereby revised, and that said company is hereby authorized to charge for gas sold and delivered on and after July 15, 1919, not exceeding \$1.15 net a thousand cubic feet throughout the territory supplied by said company, save the towns of South Hadley and East Longmeadow, wherein the company is authorized to charge for gas sold and delivered on and after said date not exceeding \$1.25 and \$1.30 net a thousand cubic feet, respectively.

Memorandum of Commissioner Lewenberg.

Being of the opinion that a 10-cent increase is excessive, I do not assent to the above order.

For the year ending June 30, 1919, the Springfield Gas Light Company paid a dividend of 12 per cent. In order to do this it reduced its surplus \$63,000. The policy of the company in recent years has been to pay out practically all its earnings. In the six years from 1913-18, inclusive, the company paid out in dividends \$1,145,736.50, and added to its surplus only a little over \$19,000.

The actual amount of money received by the corporation from stockholders in capital and premium averages about \$167.40 a share. The last stock issue approved by the Board was at \$150 a share. I think the dividends have been too high. A reduction from 12 to 10 per cent would give the stockholders about 6 per cent net on every dollar invested in the

form of either capital or premium, and would reduce the burden of the consumers to the extent of \$44,423 per year.

Formerly the company paid to the C. H. Tenney Company for management and engineering, under an arrangement by which the C. H. Tenney Company practically conducted the business of the Springfield Gas Light Company. This method of management was criticized by the Board in the latter part of 1916, and the system was changed so that the members of the C. H. Tenney Company organization handling the affairs of the Springfield Gas Light Company now receive their salaries directly from the gas company, but the amount paid under both methods appears to be about the same, and is too large, and should be reduced to the extent of about \$6,000 per year.

Because of the profits made by the company last year, the Federal income tax amounted to about \$22,000. A large portion of this tax should be borne by the stockholders and not the consumers. A fair reduction in the consumers' burden here would be about \$13,000.

The saving of the amounts above enumerated would in themselves probably be sufficient to carry the company safely through the coming year if the cost of operation remains the same, but the company contends in its estimate that its cost for the coming year will be 2.43 cents more per thousand cubic feet sold without adequate provision for depreciation, although this estimate includes substantial sums for repairs and renewals.

Under all the conditions I am of the opinion that a 5-cent rise, which would yield the company about \$60,000 additional revenue, would be a generous one. (Aug. 1, 1919.)

Allen Hollis and C. A. McClintock, for the company.

E. T. Broadhurst, for the city of Springfield.

D. J. Coakley, Mayor, for city of Chicopee.

W. F. Baldwin, for town of Ludlow.

CAMBRIDGE GAS PETITIONS.

These are two complaints in writing, under the provisions of section 162 of chapter 742 of the Acts of the year 1914, by the mayor of the city of Cambridge and by more than twenty

customers of the Cambridge Gas Light Company, respectively, of the price of gas sold and delivered by said company.

After due notice public hearings were held as required by law.

In a decision rendered on March 14, 1919, upon the mayor's complaint, the conditions as they then stood were fully described; and in view of the company's action in reducing its price, effective on April 1, 1919, to \$1.10 net a thousand cubic feet, the Board said: —

While the Board is not prepared to require a further reduction until the return of more normal conditions is better assured, it feels confident that this step may be expected of the company by the end of the present fiscal year.

The hearing was accordingly adjourned to July 22, 1919, and after a hearing upon that date, at the request of the city solicitor it was again adjourned to Sept. 9, 1919.

After a careful consideration of the operating results of the last fiscal year and of the probable cost which the company must meet during the current year, it appears to the Board that conditions are still too unsettled and abnormal to justify the requirement of a further reduction at the present time. While it is hoped that conditions may steadily improve, yet there is little likelihood that between now and the first of December they will change so materially as to warrant the Board's suspending final action. The Board believes that this and every other company under its supervision will and should do their utmost to help check the alarming tendency to increase prices of all commodities, not only by the practice of every proper economy, but by prompt reductions in their own selling prices whenever this may prudently and reasonably be done.

The following is therefore adopted: —

On the complaints in writing, under section 162 of chapter 742 of the Acts of the year 1914, by the mayor of the city of Cambridge and by more than twenty customers of the Cambridge Gas Light Company, respectively, of the price of gas sold and delivered by said company, it is —

Voted, to dismiss the complaints without prejudice. (Sept. 19, 1919.)

P. J. Nelligan, for city of Cambridge.

A. E. Pillsbury, for the company.

PETITION OF THE LAWRENCE GAS COMPANY.

This is a petition of the Lawrence Gas Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, to revise the former order of the Board relative to the price of gas sold and delivered by said company.

After notice by publication and by personal service upon the mayors of Lawrence and Methuen and the chairmen of the selectmen of the towns of Andover and North Andover, the Board gave a public hearing in Lawrence to the petitioner, the cities and towns and all other persons interested.

On April 12, 1918, and again on Oct. 24, 1918, upon similar petitions, the Board authorized the company to increase the maximum net price of gas from 85 to 95 cents and later from 95 cents to \$1.15 a thousand cubic feet. These steps were taken because the unprecedented levels which the costs of materials and labor reached under war conditions made substantial increases in price imperative. The only questions then debated were the extent of the increases needed and the duration of these exceptional conditions. The relief granted was based in each instance on the belief that the price authorized would "give a reasonable measure of relief which, in conjunction with all the business of the company, will tide over the present emergency."

A year has passed since the last order was adopted, and it is possible to judge more accurately the relation of the expenses of making and delivering gas to the present price. Moreover, while there has been some improvement in the cost of coal and oil, this has been offset by a recent advance in wages and increased taxes. At the present price the company was unable during the fiscal year just closed to earn enough, even, in conjunction with its other business, after the payment of operating expenses and interest for a reasonable dividend and a proper provision for depreciation. In view of all the facts the Board is convinced that the price established last year has proved insufficient and should be increased. This step is taken with reluctance, because at a time when the tendency to raise the prices of all essential commodities is so contagious and alarming every reasonable effort should be exerted to stabilize and re-

duce them. The Board is confident that this company will, as it should, reduce the price hereinafter authorized as promptly and as often as may prudently be done.

The following is therefore adopted: —

On the petition of the Lawrence Gas Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, for a revision of the former action of the Board, whereby on October 24, 1918, it ordered that the maximum net price of gas sold and delivered by said company on and after Oct. 1, 1918, should not exceed \$1.15 a thousand cubic feet, after notice by publication and by personal service upon the mayors of Lawrence and Methuen and the chairmen of the selectmen of Andover and North Andover, and a public hearing, it is —

Ordered, That the former order of the Board on Oct. 24, 1918, fixing the maximum net price of gas sold and delivered by said company on and after Oct. 1, 1918, at not exceeding \$1.15 a thousand cubic feet, is hereby revised, and said company is hereby authorized to charge for gas sold and delivered on and after Oct. 1, 1919, not exceeding \$1.25 net a thousand cubic feet. (Sept. 29, 1919.)

W. Coulson, for the company.

J. J. Hurley, Mayor, for city of Lawrence.

C. A. Clifford, for city of Methuen.

PETITION OF THE MILFORD WATER COMPANY.

This is a petition by the Milford Water Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, that the Board fix and determine the price of water to be sold and delivered by said company in the towns of Milford and Hopedale.

After notice by publication and by personal service on the chairmen of the selectmen of Milford and Hopedale, the Board gave public hearings in Milford and Boston to the petitioner, the towns and all other persons interested.

The company was incorporated by chapter 77 of the Acts of 1881 for the purpose of supplying water to the inhabitants of the town of Milford, which then included what is now the town of Hopedale. The supply is obtained from the Charles River or its basin, filtered in part through the natural earth to collecting wells and in part through artificial slow sand filters. The company has no elevated storage and is compelled to

operate its pumps continuously, and to maintain a capacity and a pressure adequate for fire protection. No question arises as to quantity or quality of the supply. Its schedule of domestic rates is hereto attached marked "A," and for public hydrants it is charging \$50 a year each.

The company has grown with the towns it supplies, and under an economic and efficient management has had a prosperous career. On account of the war, in common with other utilities, it has experienced the adverse effect of rising costs of operation, which in its case were aggravated by decreased gross revenue due to a marked reduction in population, in the territory served, caused by the departure of mechanics and laborers to other communities having war orders to which workers were attracted by higher wages. Its gross revenue has decreased since 1917 about \$2,000, while the operating expenses, including taxes, have increased about \$6,000, with a prospect that unless conditions improve the operating expenses of the current year will be nearly \$2,000 more, due to a higher tax rate in Milford.

The company contended that the minimum increase in revenue with which it could be expected to operate safely should not be less than \$15,000 per year, an increase of about 25 per cent of the present figure. In support of this contention it produced elaborate data as to cost and reproduction value and operating costs. To provide such additional revenue it proposed substantial increases both in the domestic rates and in the charges to the towns for fire protection. The increase from domestic users was to be accomplished by proportionate increases in existing rates. But for fire protection it was proposed to readjust the charge upon the basis of a small fixed charge a hydrant and an additional charge a running foot of main of 4 inches in diameter or larger.

It was urged in behalf of the town that the conditions responsible for the failure of the company to increase its revenue in 1918 and 1919 were principally due to the reduction in population in the two towns, and that this reduction in population is only temporary, that the population is returning since the armistice, and that by 1920 the return of population and renewed business activities in the territory served will bring the gross income to the point it would have reached if the pre-war yearly

increase had continued without interruption. On the assumption that the return of population and the natural growth will bring a speedy return of normal conditions, it was argued that the company would need only about \$3,000 additional revenue, and it was suggested that this increase might be obtained by the addition of sixty hydrants for fire protection at the present rate of \$50 each. Since the hearings closed the town has authorized the installation of thirty more hydrants. The Board is of the opinion that, while the company will have recovered somewhat in 1920 from the effects of this reduction in population due to abnormal war conditions, it is not probable that any material increase in revenue will result from this cause during the current year.

The Board does not consider it necessary at this time to pass any final opinion upon the new method proposed by the company for determining the fire protection charge. It depends not merely on an apportionment of the investment attributable to fire protection but on the assumption that the full cost of fire protection, however ascertained, should be borne by general taxation, — difficult and debatable questions of fact, theory and public policy. Whatever the merit of the proposition, were it to be applied to a new plant seeking to establish proper relations to the municipality which it is about to supply, it does not seem an expedient course in this case and under existing conditions, where the parties for years have acquiesced in the present basis and the charge itself compared with rates in other communities is relatively high.

The company has been steadily increasing the proportion of meters installed, until about 70 per cent of its customers' services are metered. The large majority of the customers use less than an average of 10,000 cubic feet a month and more than half of the metered water is sold to such consumers. But to the few larger users in this group the present rates work out a difference of nearly 10 cents a hundred cubic feet. In a matter of vital necessity, such as water, it seems to the Board that rate should be so applied as not merely to raise the needed revenue, but to work as little discrimination as possible between customers and to discourage wasteful and unnecessary use. While there are sound reasons to justify a company in

making concessions in price to large users for business and industrial purposes, yet such rates should be ample to cover operating costs, especially those directly affected by increased consumption. Fixture charges are necessarily arbitrary, and meters should be installed on all services as fast as practicable to prevent a wasteful use of water, and meantime fixture rates should be sufficient to cover fully all probable use as compared with metered water used in similar fixtures.

Having these considerations in mind and being of the opinion that the company requires additional revenue during the current year adequately to meet operating expenses, a proper provision for depreciation and a reasonable return on its investment, the Board is of the opinion that the rates hereinafter named will be sufficient to this end. The effect of any change in the application of a system of rates such as is proposed cannot be accurately forecast. If experience shows that the Board is in error, the statutes afford ample remedies both to the company and the public.

The following is therefore adopted: —

On the petition of the Milford Water Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, to fix and determine the price of water to be thereafter sold and delivered by it to the towns of Milford and Hopedale, after notice and public hearings to the petitioner, the towns and all other persons interested, it is —

Ordered, That for water sold and delivered on and after Oct. 1, 1919, the Milford Water Company be authorized to amend its present schedule of fixture rates by making the charge for first faucet \$8 a year instead of \$6.50 and the charge for first water-closet \$6 instead of \$5 and to charge, for metered water as follows: —

For a monthly consumption of 5,000 cubic feet or under at a rate not exceeding 40 cents a hundred cubic feet, and for all water so consumed in excess of 5,000 cubic feet at a rate not less than 15 cents a hundred cubic feet; each meter to be subject to a minimum charge not exceeding \$12 a year, save that where but one faucet is so supplied the minimum charge shall not exceed \$8 a year. (Oct. 1, 1919.)

P. Nichols, for the company.

J. C. Lynch, for town of Milford.

A.

WATER RATES.

First faucet,	\$6 50
Each additional faucet,	2 00
Water-closets, each,	5 00
Bathtub,	4 00
Additional bathtub,	3 00
Private stable, first horse or cow,	5 00
Each additional horse or cow,	1 00

RATES FOR BUILDING PURPOSES.

For each cask of lime and cement used 10 cents, provided no bill be made for less than \$3. The owner of premises supplied in all cases to be held responsible for payment. The water will not be turned on without a written order from the owner or a personal application.

MONTHLY METER RATES.

First 1,000 cubic feet: 35 cents per 100 cubic feet.

From 1,000 cubic feet to 3,000 cubic feet: for each additional 100 cubic feet, 24 cents per 100 cubic feet.

From 3,000 cubic feet to 10,000 cubic feet: for each additional 100 cubic feet, 18 cents per 100 cubic feet.

From 10,000 cubic feet to 15,000 cubic feet: for each additional 100 cubic feet, 12 cents per 100 cubic feet.

Over 15,000 cubic feet: for each additional 100 cubic feet, 11 cents per 100 cubic feet.

All meter bills are computed on a basis of thirty days' consumption.

Fifteen days will be allowed for the settlement of bills, and in case of neglect to pay at the expiration of that time the water will be shut off.

Minimum rate is \$11 per year per meter.

PETITION OF THE SALEM GAS LIGHT COMPANY.

This is a petition by the Salem Gas Light Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, to revise the former action of the Board relative to the price of gas sold and delivered by said company.

After notice by publication and by personal service on the mayors of Salem and Peabody, the Board gave a public hearing in Salem to the petitioner, the cities and all other persons interested.

Upon a similar petition the Board, on June 28, 1918, authorized the company to increase its maximum net price to

\$1.25 a thousand cubic feet. This action was taken because the unprecedented levels in costs due to war conditions and beyond the company's control made this step imperative, for the period of the emergency at least. The Board said: —

The consumers of gas in Salem and Peabody have a fair right to have the present price of gas restored as soon as this extraordinary emergency is over, unless it shall then appear to be no longer fair and reasonable. It is believed that the price named will give a proper measure of relief. If experience demonstrates that it is not just, either to the consumers or the company, the question should be reconsidered.

More than a year has elapsed since the new price went into effect. It is therefore possible to judge more accurately the relation of the expenses of making and delivering gas to the present price. Moreover, while there has been some improvement in the cost of coal and oil, this has been offset to a considerable extent by an increase in wages effective since the close of the last fiscal year. During that year the company was unable to earn more than its operating expenses and interest. In other words, the cost of the gas supplied by the company under the conditions existing and likely to prevail during the current year exceeds by more than 40 cents the pre-war cost and justifies the company's petition for an increase to \$1.40 net a thousand cubic feet.

This conclusion is reached with reluctance because as was urged in behalf of the public at the hearing every reasonable effort should be exerted to prevent further increases in the prices of essential commodities. Obviously adequate and efficient service can be maintained only by allowing such readjustments in price as may from time to time be necessary to meet increases in the absolutely unavoidable expenses of the business due to causes beyond the company's control. The Board is confident, however, that this company will, as it should, reduce the price hereinafter authorized as promptly and as often as may prudently be done.

The following is therefore adopted: —

On the petition of the Salem Gas Light Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, for a revision of the former action of the Board, whereby on June 28, 1918, it ordered that the maximum net price of gas sold and delivered by said company

after June 1, 1918, should not exceed \$1.25 a thousand cubic feet, after notice by publication and by personal service upon the mayors of Salem and Peabody and a public hearing, it is —

Ordered, That the former order of the Board on June 28, 1918, fixing the maximum net price of gas sold and delivered by said company after June 1, 1918, at not exceeding \$1.25 a thousand cubic feet, is hereby revised, and said company is hereby authorized to charge for gas sold and delivered on and after Oct. 1, 1919, not exceeding \$1.40 net a thousand cubic feet. (Oct. 10, 1919.)

W. H. McSweeney, for the company.

M. L. Sullivan, for city of Salem.

W. H. Fay, for city of Peabody.

QUINCY GAS PETITION.

This is a petition of the Citizens' Gas Light Company of Quincy to reopen the hearing on the complaint of the mayor of Quincy of the price of gas charged by said company, to wit, \$1.40 net a thousand cubic feet, which hearing was closed on March 12, 1919, and to reconsider the recommendation made by the Board on May 21, 1919, that the maximum net price charged by the Citizens' Gas Light Company of Quincy for gas sold and delivered on and after July 1, 1919, shall not exceed \$1.25 a thousand cubic feet.

The Board, after due notice and a public hearing, on July 28, 1919, voted to reopen the case and thereafter heard the parties further.

The recommendation of May 21, 1919, was justified in the Board's opinion by the testimony submitted at the hearings and in view of the expectation of lessening costs and other economies. Due to a number of causes these expectations have not materialized to the extent anticipated, and the company should not be required to carry out the Board's original recommendation. It appears, however, from further testimony presented, that the price hereinafter named will provide adequately for all operating costs, interest and dividends and a not unreasonable sum for depreciation.

The Board therefore recommends that the maximum net price charged by the Citizens' Gas Light Company of Quincy for gas sold and delivered on and after Oct. 1, 1919, shall not exceed \$1.35 a thousand cubic feet. (Oct. 11, 1919.)

BROCKTON GAS PETITION.

This is a complaint in writing, under section 162 of chapter 742 of the Acts of the year 1914, by the mayor of the city of Brockton, of the price of gas sold and delivered in said city by the Brockton Gas Light Company.

After due notice public hearings, as required by law, have been held in Brockton and Boston, at which the city and the company were respectively represented by counsel.

This company has its works and supplies gas in Brockton by low-pressure distribution, and also supplies gas outside of Brockton by high-pressure distribution in the towns of Bridgewater, West Bridgewater, East Bridgewater, Holbrook, Randolph, Avon, Stoughton and Canton. On June 30, 1917, the maximum net prices then effective were \$1.05 a thousand cubic feet in Brockton, \$1.20 in all of the other towns save Stoughton and Canton, and \$1.30 in Stoughton, and \$1.40 in Canton. This complaint followed an increase in price in Brockton, effective Aug. 1, 1917, from \$1.05 to \$1.15 net, and was due, in part at least, to a feeling that an unfair discrimination had been made against the Brockton consumers, and that the added expenses, which this increase in price was designed to meet, were occasioned by the outside rather than the Brockton business. The investigations made by the engineers employed by the city and the company have consumed considerable time, with the result that the hearings were not closed until Nov. 5, 1919. Meantime the company has felt obliged to pass its dividends since Jan. 1, 1918, notwithstanding further increases in price in Brockton to \$1.25 net and in all the outside towns to \$1.40 net, effective April 1, 1918, and again in Brockton to \$1.45 net and in all the outside towns to \$1.60 net, effective Aug. 1, 1918, and further in the outside towns to \$1.80 net, effective Sept. 20, 1919.

The operating expenses reflect the extraordinary rises in the cost of the materials and labor essential in gas making and distribution due to the war. There will probably be some improvement in the cost of coal and oil during the current year, but this is offset in some measure by recent wage increases and cannot be relied on as a justification for a present reduction in the selling price of gas.

As already noted the company has paid no dividends since Jan. 1, 1918. Had the present selling prices prevailed throughout the year which ended June 30, 1919, the net earnings, after the payment of operating expenses and interest, would have left but \$11,000 for depreciation had a 6 per cent dividend been paid to the stockholders. Under such circumstances the Board does not deem that a reduction in the selling price is warranted for the purpose of reducing the net income available for depreciation and return. Nor does it seem necessary to discuss the comparative merits of the conclusions reached by the witnesses on either side relative to the present value of the company's plant.

The only remaining question is as to whether or not the price now effective in Brockton is fair to the Brockton consumers. Both sides submitted apportionments of investment and expenses with a view to testing this question. While differing in method, the only substantial differences in result were due to radically differing views as to the present value of the property upon which a return is to be reckoned and as to depreciation. The other towns or their consumers were not represented at the hearings. Without reaching or stating any conclusion which is final so far as the price charged them is concerned, the Board is satisfied that the present price in Brockton is not excessive.

Present conditions are too unsettled and abnormal to assume that a conclusion reached to-day as to the proper selling price of gas may be fair to-morrow. This company and every other company should do its utmost by the exercise of prudence and economy to keep its expenses as low as may be consistent with good service, and as conditions improve the Board is confident that the company will, as it should, reduce prices as promptly and as often as this may properly be done.

The following is therefore adopted: —

On the complaint in writing, under section 162 of chapter 742 of the Acts of the year 1914, by the mayor of the city of Brockton of the price of gas sold and delivered in said city by the Brockton Gas Light Company, it is —

Voted to dismiss the complaint. (Nov. 24, 1919.)

W. M. Wilbar, for city of Brockton.

B. N. Johnson, for the company.

PETITION OF THE EAST BOSTON GAS COMPANY.

This is a petition by the East Boston Gas Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, to revise the former action of the Board relative to the price of gas sold and delivered by said company, and to authorize an increase in price to \$1.10 a thousand cubic feet.

After notice by publication and by personal service upon the mayors of Boston and Chelsea, the Board gave a public hearing to the petitioner, the cities and all other persons interested; and at the request of the representatives to the General Court from the districts supplied by the company the Board reopened the hearing and publicly heard them.

Upon a similar petition on May 17, 1919, the Board authorized the company to increase its price from 95 cents to \$1 net a thousand cubic feet. This increase was to enable the company to meet a 5-cent increase in the cost of its gas under a contract with the Boston Consolidated Gas Company approved by the Board on the same day, making the cost 60 cents a thousand cubic feet in the East Boston company's holders. At that time the latter had not suffered any material increases in its other expenses. Since that decision wages have been increased, and the company's taxes have been raised. Moreover, business changes have cut down for the present, at least, the consumption of certain of its large industrial customers, and this will cause a considerable loss of revenue during the current year. Due to these causes the company did not earn enough in the first six months of the present calendar year to warrant the payment of a dividend. Had the present conditions prevailed throughout the year which ended June 30, 1919, the company would not have earned more than its operating expenses and interest charges. Under such circumstances the need for further relief is manifest, for adequate and efficient service can be maintained only by allowing such readjustments in price, from time to time, as may be necessary to meet increases in the unavoidable expenses of the business due to causes beyond the company's control. The Board believes that the increased price hereinafter named will be sufficient for this purpose, but if experience proves that it is either too much or too little,

the remedy both for consumers and company is easily sought and should be promptly granted.

The following is therefore adopted: —

On the petition of the East Boston Gas Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, for a revision of the former action of the Board whereby on May 17, 1919, it ordered that the maximum net price of gas sold and delivered by said company from and after May 1, 1919, should not exceed \$1 a thousand cubic feet, after notice by publication and by personal service upon the mayors of Boston and Chelsea and a public hearing, it is —

Ordered, That the former order of the Board on May 17, 1919, fixing the maximum net price of gas sold and delivered by said company from and after May 1, 1919, at not exceeding \$1 a thousand cubic feet, is hereby revised, and said company is hereby authorized to charge for gas sold and delivered on and after Dec. 1, 1919, not exceeding \$1.05 net a thousand cubic feet. (Nov. 24, 1919.)

PETITION OF THE NEWTON AND WATERTOWN GAS LIGHT COMPANY.

This is a petition by the Newton and Watertown Gas Light Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, to revise the former action of the Board relative to the price of gas sold and delivered by said company and to authorize an increase in price to \$1.10 a thousand cubic feet.

After notice by publication and by personal service upon the mayors of Newton and Waltham and the chairmen of the selectmen of Watertown, Wellesley and Weston, the Board gave a public hearing to the petitioner, the cities and towns and all other persons interested.

Upon a similar petition on May 17, 1919, the Board authorized the company to increase its price from 95 cents to \$1 net a thousand cubic feet. This increase was to enable the company to meet a 5-cent increase in the cost of its gas under a contract with the Boston Consolidated Gas Company approved by the Board on the same day, making the cost 60 cents a thousand cubic feet in the Newton company's holder. At the time when that petition was heard there had been no material increases in other costs. Since that hearing there has been a substantial increase in wages and taxes. Had the same cost conditions which the company must now meet prevailed

throughout the last fiscal year, it would not have earned enough to meet its operating expenses and interest and provide reasonably for depreciation and a dividend to its stockholders. It is believed that the price hereinafter named will prove sufficient for this purpose. This conclusion is reached with reluctance, because every reasonable effort should be exerted to prevent further increases in the prices of essential commodities. The Board is confident that this company will, as it should, reduce the new price as promptly and as often as may prudently be done.

The following is therefore adopted by a majority of the Board (Commissioner Lewenberg not assenting thereto): —

On the petition of the Newton and Watertown Gas Light Company, under the provisions of section 163 of chapter 742 of the Acts of the year 1914, for a revision of the former action of the Board whereby on May 17, 1919, it ordered that the maximum net price of gas sold and delivered by said company on and after May 1, 1919, should not exceed \$1 a thousand cubic feet, after notice by publication and by personal service upon the mayors of Newton and Waltham and the chairmen of the selectmen of Watertown, Wellesley and Weston and a public hearing, it is —

Ordered, That the former order of the Board on May 17, 1919, fixing the maximum net price of gas sold and delivered by said company on and after May 1, 1919, at not exceeding \$1 a thousand cubic feet, is hereby revised, and said company is hereby authorized to charge for gas sold and delivered on and after Dec. 1, 1919, not exceeding \$1.05 net a thousand cubic feet. (Nov. 24, 1919.)

C. A. Bunker, for town of Wellesley.

Capital Stock and Bonds.

Fifteen applications for approval of an issue of stock or bonds have been decided during the year. The par value of the securities asked for was \$4,055,700, and the par value of the amount approved was \$3,528,400. In six cases the full amount asked for was approved.

The following table shows the securities approved by the Board for the several companies applying therefor, giving both the par value of the capital stock and the issue price thereof, determined as required by law. In the pages following will be found the several orders and the votes of the Board relating thereto.

COMPANY.	CAPITAL STOCK APPROVED.			Bonds approved at Par.	Date.
	Amount at Par.	Issue Price.	Value at Issue Price.		
Blackstone Electric Light Company, .	\$20,000	\$100	\$20,000	-	Nov. 24
East Boston Gas Company, . . .	300,000	25 ¹	300,000	-	Apr. 11
Fall River Electric Light Company, {	700,000	100	700,000	}	Oct. 10
	50,000 ²	10	50,000		
Granville Center Water Company, . .	3,300	100	3,300	-	Apr. 28
Hingham Water Company, . . .	40,000	100	40,000	-	Jan. 25
Monterey Water Company, . . .	2,200	100	2,200	-	Nov. 20
Newton and Watertown Gas Light Company.	452,000	125	565,000	-	Apr. 7
Northfield Water Company, . . .	4,300	100	4,300	-	Aug. 1
Quincy Electric Light and Power Company.	100,000	140	140,000	-	Nov. 24
Southeastern Massachusetts Power and Electric Company.	90,000	100	90,000	-	June 2
Ware Electric Company, . . .	62,000	100	62,000	-	Nov. 24
West Boston Gas Company, . . .	104,600	100	104,600	-	Oct. 1
Worcester Electric Light Company, .	400,000	185	740,000	-	Mar. 11
Worcester Gas Light Company, . .	-	-	-	{ \$900,000 300,000	Jan. 18
					July 11

¹ Par value, \$25.² Employees' stock.

PETITION OF THE WORCESTER GAS LIGHT COMPANY.

This is an application by the Worcester Gas Light Company for the approval of an issue of first mortgage bonds to the amount of \$1,400,000, of which bonds to the amount of \$500,000 shall be reserved for refunding the \$500,000 4½ per cent notes of the company, maturing \$300,000 Sept. 1, 1919, and \$200,000 Sept. 1, 1920, and the proceeds of the remaining bonds to be applied to the payment of outstanding notes issued for money borrowed to pay for new construction and additions to the company's property.

The company has outstanding capital stock of the par value of \$1,400,000, all of which is common stock. On Sept. 30, 1918, its notes payable, including the \$500,000 notes specifically mentioned above, amounted to \$1,990,000. At the time of the last approval of stock in 1913 there remained capital expenditures for which no approval was sought to the amount of \$286,522 represented in the \$330,000 balance of the floating debt not then provided for. Between Oct. 31, 1913, and

Oct. 1, 1918, the company appears to have expended upon additions to its plant \$1,476,418, chiefly in the erection and equipment of a new retort house and other structures and appliances at the works. The expenditures not provided for in the 1913 approval and for the intervening period are represented in the company's floating debt.

It is the company's purpose to provide for its floating debt by as large an issue of first mortgage bonds as is permitted by the statutory limitation as to its capital stock actually paid in. Inasmuch as the $4\frac{1}{2}$ per cent notes maturing on the 1st of September, 1919, and 1920, respectively, contain a covenant that they shall be equally secured in case the company mortgages its property, only bonds to the extent of \$900,000 may now be issued and sold and the proceeds applied to the balance of the floating debt. The remaining \$500,000 of bonds may be issued as and when needed to refund the notes which mature in September, 1919, and 1920, respectively.

The following is therefore adopted: —

On the petition of the Worcester Gas Light Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of first mortgage bonds to the amount of \$1,400,000 for the objects named in said petition, after public notice and hearing it being deemed by the Board that the amount of bonds is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Worcester Gas Light Company, in conformity with all the requirements of law relating thereto, of bonds, at not less than par and accrued interest, to the amount of \$900,000, said bonds to be part of a total issue of not exceeding \$5,000,000 in the aggregate, bearing interest at a rate not exceeding 6 per cent per annum, payable in not exceeding twenty years from date and secured by a first mortgage of the company's franchise and property; the proceeds of said bonds to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Oct. 1, 1918, other than the \$500,000 $4\frac{1}{2}$ per cent notes which mature \$300,000 on Sept. 1, 1919, and \$200,000 Sept. 1, 1920, and to no other purpose.

And it is further —

Ordered, That the consideration of so much of said petition as relates to the issue of bonds to the extent of \$500,000 to refund the $4\frac{1}{2}$ per cent notes hereinbefore mentioned be continued, and approval of the same made from time to time as their issue for that purpose may, in the opinion of the Board, become necessary or expedient.

And it is further —

Ordered, That the company shall upon the issue and sale of the bonds hereinbefore approved, or any part thereof, immediately report the fact to the Board, the terms and conditions of such issue and sale and the moneys realized therefrom, and shall also on or before the twentieth day of each month file a statement exhibiting in detail for the preceding month the application of the moneys realized therefrom to the respective purposes to which the proceeds thereof are to be applied as hereinbefore specified. (Jan. 18, 1919.)

F. H. Dewey, for the company.

J. W. Mawbey, for city of Worcester.

PETITION OF THE HINGHAM WATER COMPANY.

This is an application by the Hingham Water Company for the approval of an issue of additional capital stock of the par value of \$50,000 for the payment of floating indebtedness already incurred for new construction, extensions and permanent improvements of its plant and property, and for further construction, extension and improvement thereof.

On June 30, 1918, the company had outstanding promissory notes to the amount of \$65,800. It is the purpose of the company to apply the proceeds of the new stock, if approved, to the extent of \$45,000, towards the payment of this floating debt, and the balance to the cost of extensions incurred after that date. Between June 30, 1916, and June 30, 1918, the company appears to have expended upon its plant \$117,132, chiefly upon its mains. In a prior approval of stock in 1916 provision for \$71,500 of this expenditure was made. Of the charges in question, \$104,694 was for mains and \$10,364 was for work in and about the reservoirs and collecting system. The latter work appears to have been in part in the nature of maintenance and to that extent not capitalizable; should the expenditures in improving the supply be attended by good results, they may later appear among permanent expenditures in the capital account.

The following is therefore adopted: —

On the petition of the Hingham Water Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of

\$50,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock herein-after named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Hingham Water Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 400 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 350 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on June 30, 1918, and the proceeds of 50 shares to the payment of the cost of additions to plant made subsequent to said date.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Evening Transcript," the "Boston Post," and the "Boston Herald," newspapers published in the city of Boston.

And it is further —

Ordered, That the company shall upon the issue and sale of the shares hereinbefore approved, or any part thereof, immediately report the fact to the Board, the terms and conditions of such issue and sale and the moneys realized therefrom, and shall also on or before the twentieth day of each month file a statement exhibiting in detail for the preceding month the moneys realized therefrom and their application to the respective purposes to which the proceeds thereof are to be applied as hereinbefore specified. (Jan. 25, 1919.)

C. B. Barnes, for the company.

J. M. Kendrick, for the opponents.

PETITION OF THE WORCESTER ELECTRIC LIGHT COMPANY.

This is an application by the Worcester Electric Light Company for the approval of an issue of additional capital stock of the par value of \$400,000 to pay outstanding indebtedness of the company incurred for additions to its plants and for further additions and equipment contracted for.

The company had outstanding on Nov. 30, 1918, promissory notes to the amount of \$887,142, of which \$287,142 represented an unpaid balance of its subscription of \$315,000 to the

Liberty Bonds. Between May 31, 1916, and Nov. 30, 1918, it appears to have expended upon additions to its plant \$1,114,-516 in excess of the proceeds of the shares provided therefor in the last approval of stock, chiefly in the erection and equipment of a new substation, additions to the buildings and equipment at its central and other substations and to its distributing system and the purchase of an office building. The balance of this expenditure, not otherwise provided for, is represented in its floating debt. It had under contract another turbine of a capacity of 20,000 k. v. a. and certain accessories, the estimated cost of which is \$217,000.

The following is therefore adopted:—

On the petition of the Worcester Electric Light Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$400,000 for the objects named in said petition, after public notice and hearing it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is—

Ordered, That the Board hereby approves of the issue by the Worcester Electric Light Company, in conformity with all the requirements of law relating thereto, at the price of \$185 a share, as determined by its directors, of 4,000 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 2,830 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Nov. 30, 1918, and the proceeds of 1,170 shares to the payment of the cost incurred subsequent to said date in completing the work under contract for increasing the capacity of its station.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further—

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Evening Transcript," a newspaper published in the city of Boston, and in the "Worcester Daily Telegram," the "Worcester Evening Gazette" and the "Worcester Evening Post," newspapers published in the city of Worcester.

And it is further—

Ordered, That the company shall upon the issue and sale of the shares hereinbefore approved, or any part thereof, immediately report the fact to the Board, the terms and conditions of such issue and sale and the moneys realized therefrom, and shall also on or before the twentieth day

of each month file a statement exhibiting in detail for the preceding month the moneys realized therefrom and their application to the respective purposes to which the proceeds thereof are to be applied as hereinbefore specified. (March 11, 1919.)

G. T. Dewey, for the company.

PETITION OF THE SCITUATE WATER COMPANY.

This is an application by the Scituate Water Company for the approval of issues of additional common and preferred stock of the par value, respectively, of \$20,000 and \$30,000 for the payment of floating debt incurred for additions to plant.

On June 23, 1914, the company voted the increases in its capital stock above mentioned, and forthwith filed a petition with the Commissioner of Corporations for his approval thereof. A hearing was held thereon by the Commissioner on July 7, 1914, and thereafter a further investigation of the proposed issues was made at his request by the engineer of the State Department of Health. On Dec. 7, 1914, the Commissioner of Corporations announced the following decision: —

In the matter of the application of the Scituate Water Company, a corporation duly organized and existing under the laws of the Commonwealth of Massachusetts, for the approval by the Commissioner of Corporations of an issue of additional general stock of the company to the amount of \$20,000 and the issue of preferred stock to the amount of \$30,000 for the purpose of further funding its floating debts incurred in the acquisition of property, the extension of its works, and for other lawful purposes, it appearing after public notice and hearing that the issue of additional capital stock of said corporation to the amount of \$50,000 is reasonably requisite and necessary to enable such company to carry out its purposes, the Commissioner of Corporations hereby approves the issue of additional general stock of said company by the amount of \$20,000 and the issue of preferred stock by the amount of \$30,000 for the above-named purposes. The proceeds received from this stock shall be used for the foregoing purposes and for no other. Said new shares shall be offered proportionately to the stockholders of the company as provided by law, and the Commissioner duly determines the market value of such shares as the par value thereof, to wit, \$100 each. If said new shares are not all taken and paid for by the stockholders, the Commissioner will make such further order as to the sale thereof by public auction as will seem to be required therefor.

Of the stock so authorized, preferred shares of the par value of \$30,000 were issued and applied to the purposes specified in the Commissioner of Corporations' decision, but the common shares were never issued.

By chapter 787 of the Acts of the year 1914, which went into effect on Aug. 1, 1914, the jurisdiction of the Commissioner of Corporations relative to the issue of stock and bonds by water companies was transferred to this Board, and section 24 of chapter 109 of the Revised Laws, under which he had theretofore acted, was expressly repealed in section 12 so far as applicable to water companies. Although the act took effect on Aug. 1, 1914, section 13 expressly provided that —

The repeal of any law by this act . . . shall not affect any . . . proceeding begun under any of the laws repealed before the repeal took effect.

In view of this provision, and of the fact that the application to the Commissioner of Corporations for the approval of the shares in question was filed and heard prior to Aug. 1, 1914, the Board is of the opinion that the proceeding was within his jurisdiction although his decision was not rendered until after Aug. 1, 1914. It should be added that the corporation has abandoned its purpose to issue the common shares approved.

The following is therefore adopted: —

On the petition of the Scituate Water Company, pursuant to the provisions of chapter 787 of the Acts of the year 1914, for the approval of an issue of additional preferred stock of the par value of \$30,000, it is —

Voted, That the petition be dismissed without prejudice. (April 7, 1919.)

A. H. Brooks and *H. L. French*, for the company.

M. M. Johnson and *F. R. Mackenzie*, for town of Scituate.

PETITION OF THE NEWTON & WATERTOWN GAS LIGHT COMPANY.

This is an application by the Newton & Watertown Gas Light Company for the approval of an issue of additional capital stock of the par value of \$590,000 to pay indebtedness

incurred for new construction, additions, extensions and permanent improvements.

On June 30, 1918, the company had outstanding promissory notes to the amount of \$605,111.72, of which \$50,000 were coupon notes issued in 1899 and maturing Jan. 1, 1919, and \$555,111.72, ordinary promissory notes. The purpose of the proposed increase is to raise \$590,000, of which \$50,000 is to be applied to the payment of the coupon notes and the balance towards the payment of the other notes. In the fall of 1909 the company sold its electric property to the Edison Electric Illuminating Company of Boston, and with the proceeds purchased the gas property of the Waltham Gas Light Company and at the same time paid its then outstanding floating debt with the proceeds of stock then approved. During the intervening period it had expended upon its property, chiefly for extensions of its distributing system, a little over \$573,000. In view of the fact that the only credits to plant accounts meantime have been for mains taken up or abandoned and for street lamps, amounting to \$23,410, a question has arisen as to the extent to which these expenditures for construction, even though represented in floating debt, should be provided for by new capital. Its answer depends upon the adequacy and devotion of the provision made for depreciation in the selling price, and how far and to what extent it has been diverted to dividends. The question is further complicated in this case by the fact that the company long since abandoned the production of gas at either the Newton or Waltham works, and yet has made no deduction for the depreciation thereby realized, and is also still carrying the Waltham property at the purchase price, a figure considerably in excess of its book value at the time of the purchase. After a careful consideration of these factors the Board cannot see its way at present to authorize more capital than the amount hereinafter specified.

The following is therefore adopted by a majority of the Board: —

On the petition of the Newton & Watertown Gas Light Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$590,000 for the objects named in said petition, after public

notice and hearing it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Newton & Watertown Gas Light Company, in conformity with all the requirements of law relating thereto, at the price of \$125 a share, as determined by its directors, of 4,520 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 400 shares to be applied to the payment in full of the outstanding coupon notes or such notes as may have been issued meantime therefor, and the proceeds of 4,120 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on June 30, 1918.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Post," the "Boston Evening Transcript" and the "Boston Herald," newspapers published in the city of Boston.

And it is further —

Ordered, That the company shall upon the issue and sale of the shares hereinbefore approved, or any part thereof, immediately report the fact to the Board, the terms and conditions of such issue and sale and the moneys realized therefrom, and shall also on or before the twentieth day of each month file a statement exhibiting in detail for the preceding month the moneys realized therefrom and their application to the respective purposes to which the proceeds thereof are to be applied as hereinbefore specified.

Memorandum by Commissioner Lewenberg.

I am of the opinion that the amount of capital approved is excessive to the extent of about \$100,000, and therefore I do not join in the above order. (April 7, 1919.)

A. E. Pillsbury, for the company.

PETITION OF THE EAST BOSTON GAS COMPANY.

This is an application by the East Boston Gas Company for the approval of an issue of additional capital stock of the par value of \$400,000 to pay indebtedness incurred for new construction, additions, extensions and permanent improvements.

On June 30, 1918, the company had outstanding promissory notes to the amount of \$417,500. Upon the sale by the Chelsea Gas Light Company of its electric property in 1909, it realized enough to retire its bonded and floating debt, to pay the floating debt of the East Boston company upon the merger of the two companies a few months later, and to leave in hand a balance of over \$50,000. The present floating debt has been incurred since June 30, 1911. Between that date and June 30, 1918, the company expended for construction, chiefly in the erection of a new holder and extensions of its distribution system, a little over \$382,000. Meantime its depreciation credits to plant accounts have aggregated but \$13,849 for mains taken up or abandoned and other minor items of plant retired, and it has distributed in dividends all but \$12,670 of its earnings. There was also realized during the same period for materials sold or returned to stock the further sum of \$8,781. The Chelsea works were abandoned before the merger, but no reduction in the plant accounts have been made because of the depreciation thereby realized. The East Boston works have recently been shut down.

These facts raise a question as to the extent to which the expenditures for construction mentioned above and represented in the floating debt should be provided for by the issue of new capital. It is manifest that adequate provision for depreciation was not made during this period, and that, had it been made and invested in the plant additions, a corresponding amount of the outstanding floating debt would not now be outstanding. To this extent additional capital should not be issued to become a permanent burden upon the consumers. The pursuit of this policy, unless checked, will clearly result eventually in the impairment not only of the capital but of the company's ability to perform its service.

The following is therefore adopted: —

On the petition of the East Boston Gas Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$400,000 for the objects named in said petition, after public notice and hearing it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the East Boston Gas Company, in conformity with all the requirements of law relating thereto, at the price of \$25 a share, as determined by its directors, of 12,000 shares of new capital stock of the par value of \$25 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on June 30, 1918, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Post," the "Boston Evening Transcript" and the "Boston Herald," newspapers published in the city of Boston.

And it is further —

Ordered, That the company shall upon the issue and sale of the shares hereinbefore approved, or any part thereof, immediately report the fact to the Board, the terms and conditions of such issue and sale and the moneys realized therefrom, and shall also on or before the twentieth day of each month file a statement exhibiting in detail for the preceding month the moneys realized therefrom and their application to the respective purposes to which the proceeds thereof are to be applied as hereinbefore specified. (April 11, 1919.)

A. E. Pillsbury, for the company.

J. F. Lyons, for city of Boston.

PETITION OF THE GRANVILLE CENTER WATER COMPANY.

This is an application by the Granville Center Water Company for the approval of an issue of additional capital stock of the par value of \$3,300 to pay notes given to provide funds for the completion of its reservoirs and distributing system.

This company was incorporated by chapter 486 of the Acts of the year 1910 "for the purpose of supplying the inhabitants of the town of Granville, or any part thereof, with water for domestic, manufacturing, and other purposes, including the extinguishment of fires." It has an outstanding capital stock of the par value of \$6,000, the issue of which was approved by the Commissioner of Corporations on Dec. 10, 1910. Its expenditures in acquiring a source of supply, the construction of a reservoir, the installation of its system of mains and services and for the necessary equipment and supplies appear to have

been a little over \$9,400. In 1917, in order to pay a floating debt of \$3,350 representing the balance of the foregoing expenditures, the company increased its capital stock by the issue of 33 shares and the devotion of the proceeds to this purpose. By an inadvertence the approval of this issue by the Board was not sought, and when the error was discovered the new shares were surrendered and the holders repaid the amount paid in thereon. In consequence, the company has now outstanding capital stock of the par value of \$6,000 and a floating debt of \$3,350.

The following is therefore adopted: —

On the petition of the Granville Center Water Company, pursuant to the provisions of chapter 787 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$3,300 for the objects named in said petition, after public notice and hearing it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which said issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Granville Center Water Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 33 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on April 1, 1919, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Evening Transcript" and the "Springfield Daily Republican," newspapers published in the cities of Boston and Springfield, respectively, and in the "Westfield Evening Journal," a newspaper published in the town of Westfield.

And it is further —

Ordered, That the company shall upon the issue and sale of the shares hereinbefore approved, or any part thereof, immediately report the fact to the Board, the terms and conditions of such issue and sale and the moneys realized therefrom, and shall also on or before the twentieth day of each month file a statement exhibiting in detail for the preceding month the moneys realized therefrom and their application to the respective purposes to which the proceeds thereof are to be applied as hereinbefore specified. (April 28, 1919.)

PETITION OF THE SOUTHEASTERN MASSACHUSETTS POWER AND
ELECTRIC COMPANY.

This is an application by the Southeastern Massachusetts Power and Electric Company for the approval of an issue of additional capital stock of the par value of \$110,000 to pay the indebtedness incurred and now outstanding for extensions, enlargements and additions heretofore made and for other extensions, enlargements and additions thereto.

On Jan. 1, 1919, the company had outstanding coupon notes to the amount of \$45,000 not maturing until 1923, and ordinary promissory notes to the amount of \$125,000. On the other hand, the company had in hand \$50,015 in cash and \$15,709 in a replacement fund in a special cash deposit. It is the company's purpose to apply \$90,000 of the proposed issue towards the payment of its floating debt, and \$20,000 to the cost of new construction, chiefly for an additional transmission line for the supply of the car shops at Sagamore. In previous approvals of stock provision was made for all of the company's floating debt outstanding on June 30, 1915. Between June 30, 1915, and Jan. 1, 1919, the net increase in its plant accounts has somewhat exceeded \$90,000, chiefly in the installation of new substations, a storage battery at the highway bridge across the canal and additional circuits on its transmission lines and in extensions of its distribution system. Between Jan. 1 and April 1, 1919, the company has paid from the cash available, mentioned above, notes to the amount of \$39,500, and had outstanding on the latter date a floating debt of \$130,500 (including the coupon notes of \$45,000) and on hand cash to the amount of \$20,504.

The following is therefore adopted: —

On the petition of the Southeastern Massachusetts Power and Electric Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$110,000 for the objects named in said petition, after public notice and hearing it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the South-

eastern Massachusetts Power and Electric Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 900 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 700 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its ordinary promissory notes outstanding on Jan. 1, 1919, and the proceeds of 200 shares to the payment of the cost of additions to plant made subsequent to said date.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Evening Transcript" and the "Boston Herald," newspapers published in the city of Boston, and in the "New Bedford Evening Standard," a newspaper published in the city of New Bedford.

And it is further —

Ordered, That the company shall upon the issue and sale of the shares hereinbefore approved, or any part thereof, immediately report the fact to the Board, the terms and conditions of such issue and sale and the moneys realized therefrom, and shall also on or before the twentieth day of each month file a statement exhibiting in detail for the preceding month the moneys realized therefrom and their application to the respective purposes to which the proceeds thereof are to be applied as hereinbefore specified. (June 2, 1919.)

E. C. Mason, for the company.

PETITION OF THE WORCESTER GAS LIGHT COMPANY.

On the supplementary petition of the Worcester Gas Light Company, pursuant to an order of the Board entered on Jan. 18, 1919, and to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an additional issue of first mortgage bonds to the amount of \$300,000 for the objects named in said supplementary petition, it being deemed by the Board that the amount of bonds hereinafter named is reasonably necessary for the purpose for which such issue was authorized, it is —

Ordered, That the Board hereby approves of the issue by the Worcester Gas Light Company, in conformity with all the requirements of law relating thereto, of bonds, at not less than par and accrued interest, to

the amount of \$300,000, said bonds to be a part of a total issue not exceeding \$5,000,000 in the aggregate, bearing interest at a rate not exceeding 6 per cent per annum and payable in not exceeding twenty years from date and secured by a first mortgage of the company's franchise and property, and to be in addition to the bonds to the amount of \$900,000, the issue whereof was approved by said order; the proceeds of said additional bonds to be applied to the payment and cancellation of the company's $4\frac{1}{2}$ per cent notes now outstanding to the amount of \$300,000, which mature Sept. 1, 1919, and to no other purpose.

And it is further —

Ordered, That the company shall upon the issue and sale of the bonds hereinbefore approved, or any part thereof, immediately report the fact to the Board, the terms and conditions of such issue and sale and the moneys realized therefrom, and shall also on or before the twentieth day of each month file a statement exhibiting in detail for the preceding month the application of the moneys realized therefrom to the respective purpose to which the proceeds thereof are to be applied as hereinbefore specified. (July 11, 1919.)

PETITION OF THE NORWOOD GAS COMPANY.

At a meeting of the Board of Gas and Electric Light Commissioners held in Boston the seventeenth day of July, 1919, all of the members being present, the following order was duly adopted: —

Whereas, On Aug. 12, 1914, the Board approved of an issue by the Norwood Gas Company, at the price of \$100 a share, of 600 shares of new capital stock of the par value of \$100 each, and specified that the proceeds of 250 of said shares be applied "to the payment of obligations incurred subsequent to June 30, 1914, in the extension of its distribution system into the town of Walpole;" and

Whereas, All of the shares so approved were duly paid in and issued, but the company subsequently abandoned its proposed extension into the town of Walpole and still holds in its treasury unexpended the proceeds of said 250 shares; and

Whereas, Between June 30, 1914, and June 1, 1919, the company appears, by schedules duly filed with the Board, to have expended upon materials for additions to its boiler house and other buildings, and for the installation of a new bench, boiler, engine, pump, blower, calorimeter, station meter, and for meters and pipes for the extensions of its mains, including the sum of \$7,129 due for pipe required for laying a high-pressure main to connect with the mains of the Brockton Gas Light Company, more than the said sum of \$25,000; and

Whereas, Said expenditure, with the exception of said sum of \$7,129,

was represented in its promissory notes which were outstanding on June 1, 1919, to the amount of \$127,000, it is therefore

Ordered, That so much of said order as requires the application of the proceeds of said 250 shares to the extension of the company's distribution system into the town of Walpole be rescinded, and that the proceeds of said 250 shares shall be applied, to the extent of \$7,129, to the payment of obligations incurred by said company for the purchase of the pipe for said high-pressure main, and the balance thereof shall be applied to the payment of certain obligations incurred by said company for additions to plant which appear in the separate itemized list taken from said schedules and filed with the papers in this case, and which are represented in the promissory notes outstanding on June 1, 1919, and to no other purposes. (July 17, 1919.)

The following is a list of items taken from the exhibits in this case, to which the balance of the \$25,000, to wit, \$17,871, is to be applied in accordance with the order adopted by the Board July 17, 1919, to which this list is attached.

Atkinson & Tyler, building boiler house,	\$1,371 17
Norwood Lumber Company, lumber,	122 20
Milton H. Howard, builder,	591 82
Davis & Farnum Manufacturing Company, iron,	176 77
Waldo Brothers, contract for silica bench,	4,250 00
Atkinson & Tyler, bench foundation,	2,664 96
International Engineering Works, boiler,	1,090 59
Isbell-Porter Company, booster and engine,	921 94
Fitchburg-Straus Engine Company, engine,	245 13
Henry Worthington, pump,	69 00
P. H. & F. M. Roots Company, blower,	85 00
B. F. Sturtevant Company, blower,	145 44
Chapman Valve Company, valves, pipe and fittings,	185 44
American Meter Company, No. 300 Junker's calorimeter,	242 00
Sprague Meter Company,	1,879 82
Isbell-Porter Company, 8-inch and 12-inch pipe fittings,	229 57
International Engineering Company, boiler grate,	24 00
J. E. Plimpton, 6 floor plates,	85 50
M. J. Drummey, installing bench foundation,	372 00
834 feet of 4-inch pipe,	583 51
25 No. 1A Sprague meters,	168 00
10 No. 1A prepayment Sprague meters,	110 95
United Seal Company, meter seals,	44 23
Freight,	99
Labor,	2 01
1 8-inch pressure governor,	125 00

1 15M foot station meter,	\$500 90
1 5M foot station meter,	312 20
Miscellaneous 4-inch pipe fittings (Allen & Reid, Incorporated),	146 48
Freight,	7 44
Davis & Farnum, iron, steel and hardware,	472 30
The Foxboro Company, instruments,	118 40
J. S. F. Huddleston, instruments,	23 00
Davis & Farnum, iron, steel, pipe,	497 80
	<hr/>
	\$17,865 56

PETITION OF THE NORTHFIELD WATER COMPANY.

This is an application by the Northfield Water Company for the approval of an issue of additional capital stock of the par value of \$4,500 for the payment of obligations incurred for the construction, extensions and improvements, laying of mains and pipes and enlargement of its plant.

It appeared at the hearing that the company had carried for some years a floating debt of over \$1,400, representing a \$1,200 balance of the original installation cost and \$202 expended in the purchase of meters. It has recently expended upon an extension of its mains \$2,462. The above expenditures are represented, to the extent of \$3,700, in its promissory notes outstanding on June 30, 1919, and in addition, obligations incurred in connection with this extension appear in the accounts payable which may to the amount hereinafter approved be represented in permanent capital.

The following is therefore adopted:—

On the petition of the Northfield Water Company, pursuant to the provisions of chapter 787 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$4,500 for the objects named in said petition, after public notice and hearing it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is—

Ordered, That the Board hereby approves of the issue by the Northfield Water Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 43 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 37 shares to the payment and cancellation of an

equal amount of the obligations of the company represented by its promissory notes outstanding on June 30, 1919, and the proceeds of 6 shares to the payment of an equal amount of its obligations incurred for construction of plant unpaid and outstanding on said date.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Herald," a newspaper published in the city of Boston, and in the "Springfield Daily Republican" and the "Springfield Daily Union," newspapers published in the city of Springfield.

And it is further —

Ordered, That the company shall upon the issue and sale of the shares hereinbefore approved, or any part thereof, immediately report the fact to the Board, the terms and conditions of such issue and sale and the moneys realized therefrom, and shall also on or before the twentieth day of each month file a statement exhibiting in detail for the preceding month the moneys realized therefrom and their application to the respective purposes to which the proceeds thereof are to be applied as hereinbefore specified. (Aug. 1, 1919.)

PETITION OF THE FALL RIVER ELECTRIC LIGHT COMPANY.

This is an application by the Fall River Electric Light Company for the approval of an issue of additional capital stock of the par value of \$700,000 and of an issue of employees' stock of the par value of \$50,000, the proceeds of said issues to be used for the purpose of reducing the floating indebtedness of the company and to provide for the payment of liabilities now or hereafter incurred for additions and extensions to its plant and property.

On June 30, 1919, the company had outstanding coupon notes maturing Jan. 15, 1920, to the amount of \$1,000,000, and ordinary promissory notes of \$350,000. It proposes to use the new stock, for which approval is sought, to refund an equal amount of its coupon notes. At the time of the last approval of stock the company was engaged in the installation in its generating station at Fall River of a new 6,250 kilowatt unit with additional boilers and other accessories, a high-tension transmission line to the Rhode Island boundary to obtain power from the New England power system, a switching and

transformer station in Fall River to handle this electricity, and a tie line and transformer equipment necessary to take care of certain of its larger loads in Fall River. The cost of these projects was provided for in part by the coupon notes mentioned above, and in part by the issue of the 7,000 shares then approved. The net cost of the additions to plant in question and of the ordinary extensions of the distribution system between June 30, 1917, and June 30, 1919, has amounted to somewhat more than \$1,481,000.

As already noted, in addition to the 7,000 shares of ordinary stock, the company proposes to issue employees' stock of the par value of \$50,000. The purpose of the issue is primarily to enlist the interest of the employees in the company which they serve, and the terms and restrictions upon which it is proposed to issue the same follow closely those already considered upon the approval of a similar issue by the Turners Falls Power and Electric Company in 1917.

The following is therefore adopted:—

On the petition of the Fall River Electric Light Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$700,000 and of an issue of employees' stock of the par value of \$50,000 for the objects named in said petition, after public notice and hearing it being deemed by the Board that said amounts of stock are reasonably necessary for the purpose for which such issues are authorized, it is —

Ordered, That the Board hereby approves of the issue by the Fall River Electric Light Company, in conformity with all the requirements of law relating thereto, of 7,000 shares of common stock of the par value of \$100 each, at the price of \$100 a share, as determined by its directors, and of 5,000 shares of employees' stock of the par value of \$10 each, at the price of \$10 a share, as determined by its directors; the proceeds of both classes of stock to be applied to the payment and cancellation of equal amounts of the obligations of the company represented by its coupon notes maturing on Jan. 15, 1920, and to no other purpose.

And if any shares of said common stock shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such common shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Herald," a newspaper published in the city of Boston, and in

the "Fall River Daily Globe" and the "Fall River Daily News," newspapers published in the city of Fall River.

And it is further —

Ordered, That the company shall upon the issue and sale of the shares hereinbefore approved, or any part thereof, immediately report the fact to the Board, the terms and conditions of such issue and sale and the moneys realized therefrom, and shall also on or before the twentieth day of each month file a statement exhibiting in detail for the preceding month the moneys realized therefrom and their application to the respective purposes to which the proceeds thereof are to be applied as hereinbefore specified. (Oct. 10, 1919.)

PETITION OF THE MONTEREY WATER COMPANY.

This is a petition of the Monterey Water Company for the approval of an issue of original capital stock of the par value of \$3,300 to purchase the water rights and property of the associates now supplying water in the town of Monterey.

At the hearing it appeared that the Monterey Water Company had been duly organized under the provisions of chapter 267 of the Special Acts of the year 1917, with an authorized capital of \$10,000, for the purpose of "supplying the inhabitants of the town of Monterey with water for the extinguishment of fires and for domestic and other purposes." The incorporators were a group of associates, one of whom had contributed the land containing the springs to be used as the source of supply, and the others of whom had contributed money and labor in constructing the reservoir and laying the pipes. The State Department of Health has approved of the acquisition of the springs in question as a proper source for a public water supply. Upon consideration of the value of the property acquired, the Board believes that it may properly be represented by the shares of stock whose issue is hereinafter approved.

The following is therefore adopted: —

On the petition of the Monterey Water Company, pursuant to the provisions of chapter 787 of the Acts of the year 1914, for the approval of an issue of original capital stock of the par value of \$3,300 for the objects named in said petition, after public notice and hearing it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Monterey Water Company, in conformity with all the requirements of law relating thereto, of 22 shares of original capital stock, of the par value of \$100 each, in consideration for and upon the conveyance to said company, free and clear of all encumbrances, of all of the real and personal property owned and now used by said associates for the collection, storage and distribution of water in the town of Monterey, and for no other purpose. (Nov. 20, 1919.)

C. C. Kinne, for the company.

PETITION OF THE QUINCY ELECTRIC LIGHT AND POWER COMPANY.

This is an application by the Quincy Electric Light and Power Company for the approval of an issue of additional capital stock of the par value of \$100,000 for the payment of its floating indebtedness incurred for new construction, extensions and permanent improvements, and of the cost of additional construction, extensions and permanent improvements to its plant property.

The company proposes to issue the new stock at a price to yield \$140,000. It has recently contracted for the purchase of electricity from the Edison Electric Illuminating Company of Boston. This electricity will be transmitted to and delivered at the Quincy company's station at high tension, and the erection of a substation and of the necessary equipment to receive and handle the purchased electricity is estimated to cost about \$56,000. The company proposes to apply the proceeds of the stock, if approved, so far as may be necessary to this new substation and the balance of its floating debt. Between June 30, 1913, and June 30, 1919, the company appears to have expended upon additions to its plant, chiefly in extensions of its lines, \$199,663. Its charges to depreciation of plant accounts during the same period have amounted to \$72,511; its undivided earnings during the same period available for the depreciation of its plant and other property have been more than \$100,000. On June 30, 1919, it had outstanding promissory notes to the amount of \$190,000.

The following is therefore adopted by a majority of the Board (Commissioner Lewenberg, holding the opinion that the amount of stock approved is excessive, does not assent thereto):—

On the petition of the Quincy Electric Light and Power Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$100,000 for the objects named in said petition, after public notice and hearing it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Quincy Electric Light and Power Company, in conformity with all the requirements of law relating thereto, at the price of \$140 a share, as determined by its directors, of 1,000 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 640 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on June 30, 1919, and the proceeds of 360 shares to the payment of obligations incurred subsequent to June 30, 1919, in the erection and equipment of a new substation, and for additions to and equipment for its central station, necessary to receive and handle electricity purchased from the Edison Electric Illuminating Company of Boston.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Post," the "Boston Herald" and the "Boston Evening Transcript," newspapers published in the city of Boston.

And it is further —

Ordered, That the company shall upon the issue and sale of the shares hereinbefore approved, or any part thereof, immediately report the fact to the Board, the terms and conditions of such issue and sale and the moneys realized therefrom, and shall also on or before the twentieth day of each month file a statement exhibiting in detail for the preceding month the moneys realized therefrom and their application to the respective purposes to which the proceeds thereof are to be applied as hereinbefore specified. (Nov. 24, 1919.)

P. R. Blackmur, for the company.

PETITION OF THE WARE ELECTRIC COMPANY.

This is an application by the Ware Electric Company for the approval of an issue of additional capital stock of the par value of \$70,000 for the payment of liabilities incurred for extensions, enlargements and additions to its plant and property,

and of the cost of other extensions, enlargements and additions thereto.

On June 30, 1919, the company had outstanding promissory notes to the amount of \$147,350. Between July 1, 1913, and June 30, 1919, its net additions to plant, chiefly for extensions of its lines, appear to be a little over \$67,000. On the latter date it was about to make further extensions of its lines at an estimated cost of \$7,700. Included in the construction charges are substantial amounts, in addition to the cost of materials and labor, for supervision and accounting and other expenses incidental to the rapid expansion of the company's business. While it is not always easy to distinguish between construction and operating expense, yet prudence requires that doubts shall be resolved in favor of operating expenses rather than construction, and that such items as cannot readily be met in the period of rapid expansion shall be carried and retired as the company begins to realize the increased income due to such development of its business. The amount hereinafter authorized represents, in the opinion of the Board, the amount capitalizable of the net additions to the plant between June 30, 1913, and June 30, 1919.

The following is therefore adopted:—

On the petition of the Ware Electric Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$70,000 for the objects named in said petition, after public notice and hearing it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is—

Ordered, That the Board hereby approves of the issue by the Ware Electric Company, in conformity with all the requirements of law relating thereto, of 620 shares of new capital stock of the par value of \$100 each, at the price of \$100 a share, as determined by its directors, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 550 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on June 30, 1919, and the proceeds of 70 shares to the payment of the cost of additions to plant made subsequent to said date.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further—

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Herald," a newspaper published in the city of Boston, and in the "Springfield Daily Republican" and the "Springfield Daily Union," newspapers published in the city of Springfield.

And it is further —

Ordered, That the company shall upon the issue and sale of the shares hereinbefore approved, or any part thereof, immediately report the fact to the Board, the terms and conditions of such issue and sale and the moneys realized therefrom, and shall also on or before the twentieth day of each month file a statement exhibiting in detail for the preceding month the moneys realized therefrom and their application to the respective purposes to which the proceeds thereof are to be applied as hereinbefore specified. (Nov. 24, 1919.)

E. C. Mason, for the company.

PETITION OF THE BLACKSTONE ELECTRIC LIGHT COMPANY.

This is an application by the Blackstone Electric Light Company for the approval of an issue of additional capital stock of the par value of \$20,000 for the payment of liabilities incurred for extensions, enlargements and additions, and of the cost of other extensions, enlargements and additions to its plant and property.

Between June 30, 1913, and June 30, 1919, the company's net additions to its plant accounts, chiefly for extensions of its lines, are reported to be \$27,605. In the last issue of stock approved by the Board provision for this expenditure to the extent of \$10,000 was made. Its promissory notes outstanding on June 30, 1919, amounted to \$45,000. Other extensions of plant have been made since June 30, 1919, or were then or are now in progress, estimated to cost in excess of \$16,000. Included in the construction charges prior to June 30, 1919, are substantial amounts, in addition to the cost of materials and labor, for supervision and accounting and other expenses incidental to the rapid expansion of the company's business. While it is not always easy to distinguish between construction and operating expense, yet prudence requires that doubts shall be resolved in favor of operating expenses rather than construction, and that such items as cannot readily be met

in the period of rapid expansion shall be carried and retired as the company begins to realize the increased income due to such development of its business. The sum hereinafter mentioned covers what the Board regards as reasonably capitalizable of the expenditures between June 30, 1913, and June 30, 1919, not already provided for.

The following is therefore adopted:—

On the petition of the Blackstone Electric Light Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$20,000 for the objects named in said petition, after public notice and hearing it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is—

Ordered, That the Board hereby approves of the issue by the Blackstone Electric Light Company, in conformity with all the requirements of law relating thereto, of 200 shares of new capital stock of the par value of \$100 each, at the price of \$100 a share, as determined by its directors, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 100 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on June 30, 1919, and the proceeds of 100 shares to the payment of the cost of additions to plant made subsequent to said date.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further—

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Herald," the "Boston Post" and the "Boston Evening Transcript," newspapers published in the city of Boston.

And it is further—

Ordered, That the company shall upon the issue and sale of the shares hereinbefore approved, or any part thereof, immediately report the fact to the Board, the terms and conditions of such issue and sale and the moneys realized therefrom, and shall also on or before the twentieth day of each month file a statement exhibiting in detail for the preceding month the moneys realized therefrom and their application to the respective purposes to which the proceeds thereof are to be applied as hereinbefore specified. (Nov. 24, 1919.)

E. C. Mason, for the company.

Consolidations.**FRAMINGHAM-NATICK-WEST BOSTON CONSOLIDATION.**

This is the joint petition of the Framingham Gas, Fuel and Power Company, Natick Gas Light Company and West Boston Gas Company for the determinations and approval relative to the consolidation of the two companies first named with the company last named, required by the provisions of chapter 742 of the Acts of the year 1914, and the application of said West Boston company for the approval of the issue of additional capital stock and of bonds for the purpose of effecting such consolidation and of funding the floating debt of the consolidated company.

After due notice the public hearing required by law was held, at which the companies and the towns of Framingham and Natick were respectively represented.

Accompanying the petition are votes of more than two-thirds in interest of the stockholders of each of the three companies, adopted at meetings called for the purpose and held within four months prior to the filing of the petition, approving the terms of the proposed consolidation.

The Framingham company was organized in 1889 for the purpose of supplying a non-illuminating water gas for fuel purposes in the town of Framingham, and it made and distributed gas of this character for seven or eight years. Its charter was amended in 1897 so as to read "for the purpose of manufacturing and selling gas for use in heating, cooking, chemical and mechanical or illuminating purposes and for the sale of gas stoves, gas fixtures and gas engines." In the following year it began and has ever since continued to distribute illuminating gas, which since 1912 it has purchased of the West Boston company.

The Natick company was incorporated by chapter 68 of the Acts of the year 1861 for the purpose of manufacturing and selling gas in Natick. It did not build its plant and begin to distribute gas until 1874, but has continued that business meantime uninterruptedly, distributing, however, since 1912 gas purchased of the West Boston company.

The West Boston company was organized, under the general

law in 1911, for the purpose of "buying, making, selling and distributing at wholesale to cities, towns, gas companies and gas and electric companies in the Commonwealth of Massachusetts, but not to private consumers, gas for lighting, heating, cooking, chemical and mechanical purposes, and buying, making, selling and distributing at wholesale or retail to cities, towns, gas companies, gas and electric companies, and other corporations, firms and individuals by-products incidental to such manufacture, sale and distribution of gas in cities and towns of said Commonwealth." It purchased the gas works of the Framingham company and some additional land, and erected in connection with and in addition to the property acquired a water gas works, with mains suitable for the delivery of gas to the Framingham and Natick companies and, in harmony with a long-time contract, a supply of gas to the Marlborough company.

The Framingham and Natick companies came under a common control at some time prior to 1911, and the West Boston company was organized by their owners because of the necessity of a new works at Framingham, the uneconomical operation of the Natick works and the financial inability of the Framingham company to raise money for the necessary outlay. This inability was due to the existence of a substantial amount of debt of dubious character, notwithstanding a definite attempt to reorganize its finances in connection with a bond issue in 1901. By the sale of its old works to the new West Boston company at a figure substantially in excess of their value, such impairment of the Framingham capital as existed was ostensibly extinguished, but this transaction merely redistributed and did not extinguish the burden of the impairment. The three companies have meantime been operated as integral parts of one system, dependent on the aggregate income derived from the gas sold to customers in Framingham and Natick and in bulk to the Marlborough company for distribution to the latter's customers. But while well and skillfully managed, the company has been unable to place the three properties as a whole, in proper relation to their aggregate liabilities.

Recognizing this situation, the owners now propose to merge

the three companies on a basis which shall remove any further question as to the fair relation of assets to liabilities. To do this the majority stockholders in the three companies propose to take care of any impairment which may still exist in the West Boston capital, not exceeding \$30,000, by a cancellation of an equal number of their shares in the other companies, thereby reducing the number of new shares of West Boston needed for exchange with the shares of the other companies to effect the consolidation. It is also proposed that the floating debts of the three companies assumed in the consolidation shall be refunded by an issue of bonds secured by a first mortgage of the franchise and property of the consolidated company.

Of the cost to the West Boston company of the old works purchased and new buildings, structures and equipment erected and installed thereon and its mains for the supply of the Natick and Marlborough companies, amounting to \$222,150, the board approved capital stock to the amount of \$175,000, but declined to provide for the balance from the issue of stock. To some extent this balance has been retired from earnings. The remainder is in the notes payable of \$64,000 outstanding on June 30, 1919. After careful consideration of these facts, the amounts expended upon additions to the property meantime and the valuations of all three companies submitted at the hearing, the Board has reached the conclusion that an impairment of the capital of the consolidated company existed to the amount of \$30,000 on June 30, 1919, which should be provided for at the time of the consolidation by a corresponding reduction in the number of new shares to be issued to effect the consolidation and by a like reduction in the book value of the plant.

The aggregate floating debts of the three companies which will be assumed by the consolidated company amounted to \$180,609 on June 30, 1919. The petition proposes that this shall be refunded by an issue of first mortgage bonds. To the extent of \$130,000 this floating debt appears to represent expenditures upon plant additions for which securities have not been heretofore approved.

It is obvious that the proposed consolidation will not of itself

effect any increase in the aggregate amounts of the capital stock or of the debt of the consolidated companies, nor will it diminish the facilities for furnishing and distributing gas. By creating a sounder financial condition of the properties in question, it should enable the consolidated company to raise such additional capital as may from time to time be necessary, more economically. It will also simplify the relations which the present system will hereafter have to the public which it is serving either directly or indirectly.

The following is therefore adopted:—

In the matter of the joint petition of the Framingham Gas, Fuel and Power Company, Natick Gas Light Company and the West Boston Gas Company for the determinations and approval relative to the consolidation of the two companies first named with the company last named, required by the provisions of chapter 742 of the Acts of the year 1914, and for the approval of an issue of additional capital stock and bonds for the purpose of effecting such consolidation and of funding the floating debt of the consolidated company, the Board of Gas and Electric Light Commissioners, after notice and a public hearing and upon due consideration thereof, hereby determines that the facilities for furnishing and distributing gas will not by reason of such consolidation be diminished and that said consolidation and the terms thereof, as set forth in said application and in the votes thereto attached, are consistent with the public interest and are hereby approved.

And for the purpose of effecting such consolidation and of funding the floating debt of the consolidated company, after notice and a public hearing, it being deemed by the Board that the amount of stock and bonds hereinafter named are reasonably necessary for the purposes for which such issues are authorized, it is—

Ordered, That the Board hereby approves of the issue by the West Boston Gas Company, in conformity with all the requirements of law relating thereto, of 1,046 shares of additional capital stock of the par value of \$100 each, and of the exchange of said shares for the entire capital stock of the Framingham Gas, Fuel and Power Company and of the Natick Gas Light Company for the purpose of effecting the consolidation of the said two companies last named with said West Boston Gas Company, in accordance with the terms and conditions of the votes authorizing the same, copies whereof are filed with the Board; and said shares shall be used and applied to no other purposes; and that the Board hereby approves of an issue by said West Boston Gas Company, upon the consummation of the consolidation hereinbefore approved, in conformity with all the requirements of law relating thereto, of bonds, at not less than par and accrued interest, to the amount of \$130,000, said bonds to be a part of a total issue of \$200,000, to be dated Oct. 1, 1919, and to bear interest at a rate of not exceeding 6 per cent per annum and secured

by a first mortgage of the company's franchise and property, including the property to be acquired by said consolidation, the proceeds of said bonds to be applied to the payment and cancellation of an equal amount of the obligations of said company represented in the promissory notes of said three companies outstanding on July 1, 1919, and to no other purposes.

And it is further —

Ordered, That the company shall upon the issue and sale of the bonds hereinbefore approved, or any part thereof, immediately report the fact to the Board, the terms and conditions of such issue and sale and the moneys realized therefrom, and shall also on or before the twentieth day of each month file a statement exhibiting in detail for the preceding month the moneys realized therefrom and their application to the respective purposes to which the proceeds thereof are to be applied as hereinbefore specified. (Oct. 1, 1919.)

B. D. Barker, for the companies.

F. H. Hilton, for town of Framingham.

J. J. Naphen, for town of Natick.

Eminent Domain.

PETITIONS OF THE EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

These are three petitions of the Edison Electric Illuminating Company of Boston, under the provisions of chapter 152 of the General Acts of the year 1918, relative to a line for the transmission of electricity from Forest Hills in Boston to the substation of the petitioner in Dedham and from a point near Baker Street in said Boston through said city and the towns of Dedham, Needham, Dover, Natick, Sherborn, Ashland, Framingham and Southborough to the Sudbury Dam in said Southborough. The first petition is brought for a determination that such line is necessary for one or more of the purposes set forth in section 128 of chapter 742 of the Acts of the year 1914, as amended by chapter 91 of the General Acts of the year 1918, and will serve the public convenience and is consistent with the public interest; the second, for authority to take land therefor as therein provided; and the third, to authorize the erection, construction and maintenance of said line across certain public ways and lands and certain railroads therein described, and for approval of the type of construction of said line and of the voltages at which it may be operated.

After due notice a public hearing on said petitions was held in Boston.

The construction of this line and its relation to the public welfare were fully considered in a decision by the Board on Sept. 18, 1918, on a joint petition of this company and the New England Power Company for authority to make the necessary extensions and connections for the interchange of electricity. That decision is practically conclusive of the first petition now before the Board, and the company, relying on the said action of the Board, having proceeded to secure rights of way by agreements with parties interested to approximately 85 per cent of the entire line, the discussion as to the question of the necessity of the line and public welfare need not be repeated here. When that matter was heard it was the company's plan to extend its line from Forest Hills to the Dedham substation and thence to the Sudbury Dam. This route aroused so much opposition that the plans were changed, so that the line will now reach Forest Hills under ground and thence run overhead along the railroad location to the Dedham substation. At Baker Street a connecting line will leave the first line and run alongside the railroad location to Charles River Village and thence to the Sudbury Dam. After hearing fully the owners or representatives of lands across which rights of way must be taken by eminent domain, and while recognizing the hardship in certain cases, the Board is satisfied that the route proposed will do as little real damage to individuals and communities as any, and has not deemed it advisable to require any change in route. The Forest Hills-Dedham section of the line will be operated at 25,000 volts. At Baker Street the voltage will be stepped up and the Baker Street-Sudbury Dam section of the line operated at 69,000 volts. Both sections will consist of one circuit erected on poles, but on the Baker Street-Sudbury Dam section the plan of the company is eventually to construct another circuit on a separate pole line on the same right of way.

The following is therefore adopted:—

On the petition of the Edison Electric Illuminating Company of Boston, under the provisions of chapter 152 of the Acts of the year 1918, for a determination, in connection with an order issued by the Board on Sept. 18, 1918, authorizing said company and the New England Power

Company to make the necessary extensions and connections for the interchange of electricity, that a transmission line for said purpose and for the purpose of supplying electricity to the petitioner and said New England Power Company is necessary and will serve the public convenience and is consistent with the public interest, such line to run from Forest Hills in Boston to the substation of the petitioner in Dedham and from a point near Baker Street in said Boston through the city of Boston and towns of Dedham, Needham, Dover, Natick, Sherborn, Ashland, Framingham and Southborough to the Sudbury Dam in said Southborough, the company having filed with its petition a general description of such transmission line and a map or plan showing the city and towns through which the line will pass and its general location, and an estimate showing in reasonable detail the cost of said line, after notice by publication and by personal service upon the mayor and city clerk of the city of Boston and upon the chairmen of the selectmen and the town clerks of the towns of Dedham, Needham, Dover, Natick, Sherborn, Ashland, Framingham and Southborough, respectively, and upon the Massachusetts Highway Commission, Metropolitan Water and Sewerage Board and the Federal Managers of the New York, New Haven & Hartford Railroad and the Boston & Albany Railroad, respectively, and upon the New England Power Company, as required by the Board, and a public hearing in said city of Boston, it is —

Ordered, That the Board hereby determines that said line is necessary for the purposes alleged in said petition, and will serve the public convenience and is consistent with the public interest.

And on a petition of said company, supplementary to that above mentioned, for authority to take such lands not exceeding 125 feet in width or such rights of way or other easements therein as may be necessary for the construction and use of said line, it appearing that the company has acquired rights over private lands in said city and towns for the construction of not less than one-half the total length of said line, and the company having filed with the Board a map or plan of said line showing the rights acquired and the city and towns through which it will pass, public ways, railroads, railways and navigable streams which it will cross, and the extent to which it will be located upon private land or upon, under or along public ways and places, after notice by publication and by personal service upon the respective owners of the several parcels of land which said line will cross, over which the said company has not acquired the necessary rights therefor, as required by the Board, and a public hearing thereon in said city of Boston, it is further —

Ordered, That the Board hereby authorizes said company to take such lands not exceeding 125 feet in width or such rights of way or other easements therein as may be necessary for the construction and use of the remainder of said line along the route shown upon the plan filed with the Board on Feb. 14, 1919, in one sheet, and designated "The Edison Electric Illuminating Co. of Boston. Street Engineering Dep't. Plan Showing Proposed Location of Poles and Wires Along Right of Way of Boston

and Providence R.R. Cor'p. Operated by The New York, New Haven and Hartford R.R. Co. from Forest Hills, Boston to Dedham, Mass.," and dated Aug. 22, 1918, and revised February, 1919, and the plan filed with the Board on March 19, 1919, in nine sheets, numbered 1, 2, 3, 4, 5, 5A, 6, 7, and 8 respectively, and designated "The Edison Electric Illuminating Co. of Boston Southborough-Boston Transmission Line," and dated October, 1918, and revised March 19, 1919.

And on a petition of said company, supplementary to that above mentioned, under the provisions of section 5 of said chapter 152 of the General Acts of the year 1918, to authorize the erection, construction and maintenance of said line in fulfillment of said order of the Board dated Sept. 18, 1918, authorizing the interchange of electricity between said company and the New England Power Company, upon the locations specified in the plans above described along and across certain public ways and lands of the city and towns therein named, across lands and waters belonging to or controlled by the Commonwealth, along and across the property and locations of the New York, New Haven & Hartford Railroad and the Boston & Albany Railroad, respectively, all as set forth or described in said petition, and for approval of the type of construction and design of said line and the voltages at which it is desired to operate the same as set forth in said petition, after notice by publication and by personal service upon the mayor and city clerk of the city of Boston and upon the chairmen of the selectmen and the clerks of the towns of Dedham, Needham, Dover, Natick, Sherborn, Ashland, Framingham and Southborough, respectively, and upon the Massachusetts Highway Commission, the Metropolitan Water and Sewerage Board and the Federal Managers of the New York, New Haven & Hartford Railroad and the Boston & Albany Railroad, respectively, as required by the Board, and a public hearing thereon in said city of Boston, it is further —

Ordered, That the Board hereby authorizes the erection, construction and maintenance of a transmission line in fulfillment of said order dated Sept. 18, 1918, upon the locations hereinbefore specified, across the public ways and lands of said city and towns, across the lands and waters belonging to or controlled by the Commonwealth, subject to the consent of the board or official having control thereof, along and across the property and locations of the New York, New Haven & Hartford Railroad Company and the locations of the Boston & Albany Railroad Company, subject to the assent of said railroads, respectively, and Director General of Railroads or of the Public Service Commission, along Chapin Avenue in said city of Boston, with the consent of the Street Commissioners of Boston, all as set forth and described in the petition filed with the Board, and hereby approves the type of construction which said company desires to use and the voltages at which it desires to operate said lines as set forth and described in said petition. (April 17, 1919.)

F. M. Ives, for the company.

PETITION OF THE EDISON ELECTRIC ILLUMINATING COMPANY
OF BOSTON.

This is a petition of the Edison Electric Illuminating Company of Boston, under the provisions of chapter 132 of the General Acts of the year 1915, and chapter 742 of the Acts of the year 1914, and the acts in amendment thereof, for authority (by an order supplementing the order of the Board dated April 17, 1919, authorizing said company to take such lands or such rights of way or other easements therein as might be necessary for the construction and use of the remainder of a certain line for the transmission of electricity from Forest Hills to the substation of the petitioner in Dedham, and from a point near Baker Street in said Boston through said city and the towns of Dedham, Needham, Dover, Natick, Sherborn, Ashland, Framingham and Southborough to the Sudbury Dam in said Southborough) to take such other lands or such rights of way or other easements therein as may be necessary for the construction and use of said line along the route prescribed in said order.

After due notice a public hearing on said petition was held in Sherborn.

On April 17, 1919, when the Board issued said order, the company had acquired by grant from the owner, Sarah H. Gould, a "right and easement to construct, reconstruct, replace, repair, maintain, operate and patrol, for the transmission of high and low voltage current and for telephone use, a single and double line of poles" across the land of said Gould between Western Avenue and the location of the Milford branch of the Boston & Albany Railroad Company in said Sherborn, a distance of about 2,400 feet. The land in question consists of mowing, pasture and wood land, and the grant was made upon a valuable consideration, and after negotiation and agreement with the owner. It was accordingly excluded in the order authorizing the company to take such lands not exceeding 125 feet in width or such rights of way or other easements therein as may be necessary for the construction and use of the remainder of said line along the route prescribed. Meantime the line has been built across said land, but the railroad

company required the Edison company to erect a steel tower in place of a pole to support the line across the railroad location, and this has been done. The erection of this steel tower is not within the express terms of the grant, and the parties have been unable to agree upon the damage, if any, which will be suffered by the owner by reason of this additional servitude.

The following is therefore adopted:—

On the petition of the Edison Electric Illuminating Company of Boston for authority (by an order supplementing the order of the Board of Gas and Electric Light Commissioners dated April 17, 1919, authorizing the taking of certain lands or rights of way or other easements therein for the construction and use of a line for the transmission of electricity from Forest Hills in Boston to the substation of the petitioner in Dedham, and from a point near Baker Street in said Boston through said city and the towns of Dedham, Needham, Dover, Natick, Sherborn, Ashland, Framingham and Southborough to the Sudbury Dam in said Southborough) to take such additional lands, to wit, a strip of land of Sarah H. Gould between Western Avenue and the location of the Milford branch of the Boston & Albany Railroad in said Sherborn, not exceeding 125 feet in width, or such rights of way or other easements therein as may be necessary and have not been already acquired for the construction and use of the line along the route prescribed by said Board in said original order, after notice by personal service upon said Sarah H. Gould, as required by the Board, and a public hearing thereon in said town of Sherborn, it is —

Ordered, That the Board hereby authorizes said company to take the right and easement to construct, reconstruct, replace, repair, maintain and operate, for the transmission of high and low voltage electric current and for telephone use, a steel tower on said land of said Sarah H. Gould to support said line where it crosses the location of said railroad along the route designated in said order of April 17, 1919, and the right to enter at any and all times said land for access to said tower for all of the above purposes. (Nov. 24, 1919.)

F. J. Dunn, for the company.

W. C. Mosely, for Sarah H. Gould.

Approval of Locations.

APPROVAL OF LOCATION REQUIREMENTS IN DANVERS.

Whereas, By an order of the selectmen of the town of Danvers adopted on Sept. 29, 1919, the Eastern Massachusetts Electric Company was granted locations for the construction

and use of an electrical transmission line for the sole purpose of supplying in Danvers and elsewhere electricity in bulk as defined in chapter 742 of the Acts of the year 1914, and any amendments thereof, across certain public ways therein specified, said line being a portion of a branch line for the transmission of electricity extending or intended to extend from a point in the town of Lynnfield (there connecting with the company's main transmission line between the city of Salem and the cities of Malden and Everett) to property of the New England Sand and Gravel Company in the city of Peabody and thence through the last-mentioned city to and through the town of Danvers to the municipal lighting plant of said town; and

Whereas, Certain regulations and restrictions were imposed in said grant of locations affecting the erection, maintenance or operation of said line expressed in the following terms, limitations and restrictions:—

First.—No poles, towers or other supports shall be erected or maintained in said public ways, and all wires or other conductors crossing said public ways shall be suspended from the poles or towers erected outside the limits thereof.

Second.—The transmission wires and conductors used for the purpose of transmitting electric current across Andover Street shall be suspended at a height of at least 45 feet above the surface of said way, and the transmission wires and conductors used for the purpose of transmitting electric current across Collins and Pine streets shall be suspended at a height of at least 35 feet above the surface of said way. Said transmission line at said crossings shall be constructed and maintained in a manner equal to that which is required by the specification of the National Electric Light Association, shall be constructed and maintained in accordance with the by-laws of the town of Danvers, and shall cross said public ways at substantially the points shown on the plans annexed to said petition marked, respectively, "Eastern Massachusetts Electric Company. Overhead System Location Proposed Transmission Line. Andover Street, Danvers, Massachusetts," and "Eastern Massachusetts Electric Company, Overhead System Location Proposed Transmission Line, Collins and Pine Streets, Danvers, Massachusetts," which are hereby referred to and made a part of this order.

Now, therefore, upon consideration of the premises and pursuant to the provisions of section 132 of chapter 742 of the Acts of the year 1914, it is—

Ordered, That the Board of Gas and Electric Light Commissioners hereby approves of the above-described regulations and restrictions imposed in said grant of locations. (Nov. 24, 1919.)

APPROVAL OF LOCATION REQUIREMENTS IN PEABODY.

Whereas, By an order of the city council of the city of Peabody adopted on Oct. 9, 1919, the Eastern Massachusetts Electric Company was granted locations for the construction and use of an electrical transmission line for the sole purpose of supplying, elsewhere than in Peabody, electricity in bulk as defined in chapter 742 of the Acts of the year 1914, and any amendments thereof, across certain public ways therein specified, said line being a portion of a branch line for the transmission of electricity extending or intended to extend from a point in the town of Lynnfield (there connecting with the company's main transmission line between the city of Salem and the cities of Malden and Everett) to property of the New England Sand and Gravel Company in said city of Peabody, and thence through the last-mentioned city to and through the town of Danvers to the municipal lighting plant of said town; and

Whereas, Certain regulations and restrictions were imposed in said grant of locations affecting the erection, maintenance or operation of said line expressed in the following terms, limitations and restrictions: —

First. — No poles, towers or other supports shall be erected or maintained in said public ways, and all wires or other conductors crossing said public ways shall be suspended from the poles or towers erected outside the limits thereof.

Second. — The transmission wires and conductors used for the purpose of transmitting electric current across all of said public ways shall be suspended at a height of at least 8 feet above the existing wires at said crossing; and if, at any time, the city of Peabody shall be compelled to raise its wires at any of the crossings described in this petition, the said company shall, upon notifications of said city, within thirty days thereof, without any expense to said city, elevate its wires so as to maintain a clearance of 8 feet over the wires of said city at said crossings. Said transmission line at said crossings shall be constructed and maintained in a manner equal to that which is required by the specifications of the National Electric Light Association, shall be constructed and maintained in accordance with the ordinances and by-laws of the city of

Peabody, and shall cross said public ways at substantially the points shown on the plans annexed to said petition, marked "Petition for Location for Street Crossings of Transmission Line, Peabody, Mass. August, 1919."

Third. — The towers, or other support, used to support said wires of said company at the crossings of said ways shall be of steel, of suitable strength and construction.

Fourth. — The electricity transmitted by said wires shall be used for the sole purpose of supplying electricity in bulk to customers or consumers outside the city of Peabody, and no electricity so transmitted shall be supplied to any customer or consumer within said city.

Now, therefore, upon consideration of the premises and pursuant to the provisions of section 132 of chapter 742 of the Acts of the year 1914, it is —

Ordered, That the Board of Gas and Electric Light Commissioners hereby approves of the above-described regulations and restrictions imposed in said grant of locations. (Nov. 24, 1919.)

Charter Extensions.

TAUNTON-BERKLEY EXTENSION.

At a meeting of the Board of Gas and Electric Light Commissioners held in Boston on Wednesday, the sixteenth day of July, 1919, all of the members being present, the following order was duly adopted: —

On the petition of the city of Taunton, under the provisions of chapter 191 of the General Acts of 1915, for authority to extend its lines into the adjoining town of Berkley for the purpose of distributing electricity therein, after notice and a public hearing it appearing that the town of Berkley or a private corporation therein is not supplying such town with electricity, it is —

Ordered, that the city of Taunton be authorized to extend its lines into said town of Berkley for the purpose of distributing electricity therein, subject to all provisions of law now or hereafter in force relative thereto. (July 16, 1919.)

Compulsory Supply.

CAMBRIDGE SUPPLY.

Upon the petition in writing of the Dewey and Almy Chemical Company, a corporation having a place of business on Harvey Street in Cambridge, a city in the Commonwealth of

Massachusetts, in which the Cambridge Electric Light Company is engaged in the manufacture and sale of electricity, and which is aggrieved by the refusal or neglect of said company to supply it with electricity at its said place of business, after notice to said Cambridge Electric Light Company to appear at a time and place therein named to show cause why the prayer of such petition should not be granted, as required by law, and a public hearing being waived, it is —

Ordered, That the Cambridge Electric Light Company be directed and required forthwith to supply said petitioner with electricity at its said place of business. (Oct. 9, 1919.)

Miscellaneous.

BOSTON CONSOLIDATED GAS-NEW ENGLAND FUEL AND TRANSPORTATION CONTRACT.

At a meeting of the Board of Gas and Electric Light Commissioners duly held in Boston on Wednesday, the fourteenth day of May, 1919, all of the members being present, the following vote was adopted by a majority of the Board: —

Whereas, In an agreement dated Sept. 27, 1917, between the Boston Consolidated Gas Company and the New England Fuel and Transportation Company for the purchase of gas by the former of the latter, it was provided as follows: —

Seventh, This contract shall continue until two years after the expiration of the war, or until terminated either by the Gas Company or the Fuel Company as hereinafter provided. Either the Gas Company or the Fuel Company may at any time notify, in writing, the other party of its decision to terminate the contract at a period not less than two years from the giving of such notice, and upon the date fixed for such termination this contract shall cease and determine. But upon the termination of the war or the termination of the government's demand for toluol, the question of the price which shall thereafter control this contract shall be resubmitted to the Board, and the price thereafter shall be such price as the parties may agree upon, provided it is less than the Board shall determine it would then cost the Boston Consolidated Gas Company to make its own gas under the conditions specified in section 6 of chapter 417 of the Acts of 1903.

And, whereas, Upon the termination of the government's demand for toluol, and in accordance with said provision, the parties to said contract agreed that the price of gas to be purchased by said Boston company thereafter shall be 39½ cents a thousand cubic feet beginning with Dec. 15, 1918: —

Now, therefore, Pursuant to said provision, the Board of Gas and Electric Light Commissioners hereby finds, after a public hearing, that

the price to be paid for the gas to be purchased under the terms of said contract from and after Dec. 15, 1918, to wit, $39\frac{1}{2}$ cents a thousand cubic feet, is more than it would cost the said Boston company to make its gas in gas works of standard type, properly equipped, suitably situated and of sufficient capacity to make all the gas required by the whole district supplied by said company, and said change in price is therefore not approved. (May 14, 1919.)

BOSTON CONSOLIDATED—CITIZENS' OF QUINCY CONTRACT.

At a meeting of the Board of Gas and Electric Light Commissioners duly held in Boston on Saturday, the seventeenth day of May, 1919, all of the members being present, the following order was adopted by a majority of the Board:—

On the petition of the Boston Consolidated Gas Company, under the provisions of the second clause of a certain agreement dated May 18, 1916, between said company and the Citizens' Gas Light Company of Quincy for the sale of gas by the former to the latter company, that the Board investigate and decide the fairness of the price of $57\frac{1}{2}$ cents a thousand cubic feet prevailing under said contract by order of the Board dated Aug. 9, 1918, after notice and a public hearing it is —

Ordered, That said price shall be raised to $62\frac{1}{2}$ cents per thousand cubic feet; said new price to be substituted for said price of $57\frac{1}{2}$ cents during the balance of said agreement unless meantime changed as therein provided. (May 17, 1919.)

BOSTON CONSOLIDATED—DEDHAM AND HYDE PARK CONTRACT.

At a meeting of the Board of Gas and Electric Light Commissioners duly held in Boston on Saturday, the seventeenth day of May, 1919, all of the members being present, the following order was adopted by a majority of the Board:—

On the petition of the Boston Consolidated Gas Company, under the provisions of the second clause of a certain agreement dated June 1, 1918, between said company and the Dedham and Hyde Park Gas and Electric Light Company for the sale of gas by the former to the latter company, that the Board investigate and decide the fairness of the price of $58\frac{1}{2}$ cents a thousand cubic feet prevailing under said contract by order of the Board dated Aug. 9, 1918, after notice and a public hearing it is —

Ordered, That said price shall be raised to $62\frac{1}{2}$ cents per thousand cubic feet; said new price to be substituted for said price of $58\frac{1}{2}$ cents during the balance of said agreement unless meantime changed as therein provided. (May 17, 1919.)

BOSTON CONSOLIDATED-NEWTON & WATERTOWN CONTRACT.

At a meeting of the Board of Gas and Electric Light Commissioners duly held in Boston on Saturday, the seventeenth day of May, 1919, all of the members being present, the following order was adopted by a majority of the Board:—

On the petition of the Boston Consolidated Gas Company, under the provisions of the second clause of a certain agreement dated Feb. 25, 1918, between said company and the Newton & Watertown Gas Light Company for the sale of gas by the former to the latter company, that the Board investigate and decide the fairness of the price of 55 cents a thousand cubic feet prevailing under said contract by order of the Board dated May 24, 1918, after notice and a public hearing it is —

Ordered, That said price shall be raised to 60 cents per thousand cubic feet; said new price to be substituted for said price of 55 cents during the balance of said agreement unless meantime changed as therein provided. (May 17, 1919.)

BOSTON CONSOLIDATED GAS COMPANY-NEW ENGLAND FUEL AND TRANSPORTATION COMPANY CONTRACT.

On the petition of the Boston Consolidated Gas Company for the approval of a contract between it and the New England Fuel and Transportation Company for the purchase of gas by the Boston Consolidated Gas Company from the New England Fuel and Transportation Company, under section 6 of chapter 417 of the Acts of 1903, a copy of which contract is hereto attached.

The Board of Gas and Electric Light Commissioners hereby finds, after a public hearing, that the price of 35 cents named in said contract "is less than it would cost the Boston Consolidated Gas Company to make its gas in gas works of standard type, properly equipped, suitably situated, and of sufficient capacity to make all the gas required by the whole district supplied by this company." The company contends that the statute referred to limits the authority of the Board to a finding on the question as to whether or not the price is more or less than it would cost the Boston Consolidated Gas Company to make its own gas, etc., and that the contract should therefore be approved; but a majority of the Board is unwilling to agree to this narrow construction of the act. The clause in

said section 6 reading, "and no contract for the purchase of gas for more than thirty days shall be made without the approval of said board," is construed by the Board to give it a discretion on the question of the approval of the contract not limited entirely by the determination of the question as to whether the price is more or less than it would cost the Boston Consolidated Gas Company to make its own gas, etc.

A factor which enters into the determination of this question is the fact that the gas to be purchased was to be commercial gas. An analysis of the gas being purchased by the Boston Consolidated Gas Company from the New England Fuel and Transportation Company shows that the quantity of the diluents contained therein detracts from its value as a commercial product; and while this is an element to be considered in the determination of the price, it is not entirely disposed of by such determination.

These companies, owned, controlled and managed by the same interest, for a number of years have had contracts for the purchase of gas, and until very recently they were very profitable to the New England Gas and Coke Company, and later its successor, the New England Fuel and Transportation Company. Now in the time of abnormal conditions, when the Boston Consolidated Gas Company should profit by the transaction, it is attempted to raise the price beyond what appears to the Board to be fair and reasonable in view of all the conditions surrounding it.

The following is therefore adopted by a majority of the Board:—

On the petition of the Boston Consolidated Gas Company for the approval of a certain contract dated Dec. 11, 1918, for the purchase of gas by said Boston company from the New England Fuel and Transportation Company, a copy whereof is hereto attached, after notice and a public hearing it is —

Voted, That said contract is hereby disapproved.

Memorandum of Chairman Weed.

I concur in the finding by the majority of the Board that the price to be paid for the gas to be purchased under the contract in question is "less than it would cost said Boston

Consolidated Gas Company to make its gas in gas works of standard type, properly equipped, suitably situated, and of sufficient capacity to make all the gas required by the whole district supplied by said company." I dissent from the conclusion that notwithstanding this finding the contract may and should be disapproved.

At the time of the passage of the act the common ownership of the companies to be consolidated and the New England Gas and Coke Company (now New England Fuel and Transportation Company) was known. The plain purpose of this section was to prevent any advantage being taken of the Boston company by the payment of an excessive price for gas purchased of the Gas and Coke Company. Had the Legislature intended to authorize the Board to disapprove a contract for the purchase of gas on grounds other or more general than are specifically stated in the first two sentences of the section, apt words would doubtless have been employed, as was the case with respect to sales of gas to other companies in section 11 of the same chapter.

No commercial gas is free from diluents. The greater proportion of diluents in this purchased gas than is usually found in gas made in works such as are described is a factor to be taken into account in applying the statutory test to the purchase price. (July 7, 1919.)

Copy of Contract referred to in Above Decision.

This agreement, made this 11th day of December, 1918, by and between the New England Fuel and Transportation Company, by which name are designated the Trustees for the time being under a certain Agreement and Declaration of Trust dated June 28, 1917, and a duplicate original of which is on file with the National Shawmut Bank in the City of Boston, (hereinafter called the "Fuel Company"), and the Boston Consolidated Gas Company, a corporation duly organized under the laws of the Commonwealth of Massachusetts, (hereinafter called the "Gas Company").

Witnesseth, as follows:

First. — Commencing on the fifteenth day of December, 1918, the Fuel Company agrees to sell and the Gas Company to buy all gas having a heat value of not less than 528 British Thermal Units produced by the Fuel Company at its works in Everett beyond the amount which the Fuel Company may need in connection with the operation of its manu-

facturing plant. The gas to be sold and purchased hereunder shall be gas which has not been purified of carbon dioxide and of sulphur impurities. The price to be paid therefor shall be thirty-five cents (35c.) per thousand cubic feet, but in case the cost of purification exceeds one-half ($\frac{1}{2}$ c.) per thousand cubic feet an allowance shall be made by the Fuel Company as provided in the next paragraph.

Second. — The Fuel Company agrees that, if in any year during the term of this contract the cost of purifying the gas hereunder, in order that the same may comply with the laws of the Commonwealth, shall exceed an average price of one-half cent ($\frac{1}{2}$ c.) per thousand cubic feet, the Fuel Company will pay to the Gas Company the excess cost of such purification, which amount shall be determined by multiplying the number of thousand cubic feet of gas delivered hereunder during the year by the excess of the average cost per thousand cubic feet. The cost of purifying such gas shall, for the purpose of this contract, consist of the cost of purifying materials, wages at works, repair and maintenance of works, tools and supplies, water and steam, and any other expenses in connection with such purification.

Third. — The gas to be sold hereunder shall be delivered by the Fuel Company at its works in Everett, and the heat value of the gas shall be determined after it has been purified, and also the amount of gas to be paid for hereunder shall be based upon its meter measurement after purification.

The Fuel Company shall have the right at all reasonable times to test the heat value of the gas supplied hereunder, and also to inspect and test the apparatus used for testing the heat value and the apparatus used for measuring the gas. The Board of Gas and Electric Light Commissioners shall have the right at any time by their properly accredited representative to test the heat value of the gas furnished hereunder, and also to inspect and test the apparatus used for determining the heat value and for measuring the gas. Daily tests shall be made by the Gas Company of the heat value of the gas furnished hereunder, of which test a record shall be kept, which shall at all times be open to the inspection of the Board of Gas and Electric Light Commissioners or its representative.

Fourth. — The Fuel Company agrees with the Gas Company that the amount of gas to be delivered hereunder during each period of twenty-four hours shall be not less than five million (5,000,000) cubic feet, and agrees that if the amount delivered by it falls below such amount, it will, unless such delivery is prevented by strikes, fire, inevitable casualty or causes beyond its control, pay to the Gas Company as liquidated damages the sum of fifteen cents per thousand cubic feet for such deficit.

Fifth. — This contract shall continue until terminated either by the Gas Company or the Fuel Company as hereinafter provided. Either the Gas Company or the Fuel Company may at any time notify in writing the other party of its decision to terminate the contract at a period

not less than two years from the giving of such notice, and upon the date fixed for such termination this contract shall cease and determine. Upon the expiration of an interval of any multiple of six months from date of contract the question of the price which shall thereafter control the contract may be submitted to the Board by either party or the question may be initiated by the Board and the price thereafter shall be such price as the parties may agree upon provided it is less than the Board shall determine it would then cost the Boston Consolidated Gas Company to make its own gas under the conditions specified in Section 6 of Chapter 417 of the Acts of 1903.

Sixth. — This contract is made by the Fuel Company subject to the provisions of said Agreement and Declaration of Trust dated June 28th, 1917, and the Gas Company by its acceptance hereof agrees, for itself, its successors and assigns, that neither the Trustees, officers nor shareholders of the Fuel Company shall be held to any personal liability under or by reason of any provision or matter herein contained, but the Gas Company, its successors and assigns, shall have recourse solely to the trust property for the payment or enforcement of any claim hereunder.

Seventh. — This contract shall not be valid until it has been approved by the Board of Gas and Electric Light Commissioners, in accordance with Section 6, Chapter 417, or the Acts of 1903.

Eighth. — Upon the approval of this contract by the Board of Gas and Electric Light Commissioners, the existing contract between the Boston Consolidated Gas Company and the New England Fuel and Transportation Company shall be deemed to have ceased and determined from and after the 15th day of December, 1918, and the provisions of this contract shall be deemed to apply to all gas furnished after that date.

In witness whereof the New England Fuel and Transportation Company has caused its common seal to be hereto affixed and these presents to be executed in its name and behalf, by its Vice President, thereunto duly authorized, and the Boston Consolidated Gas Company has caused its corporate seal to be hereto affixed and these presents to be executed in its name and behalf by its Vice President, thereunto duly authorized, all on the day and year first above written.

NEW ENGLAND FUEL AND TRANSPORTATION COMPANY,

(Seal)

By (Signed)

WILLIAM E. MCKAY,

Vice President.

BOSTON CONSOLIDATED GAS COMPANY,

(Seal)

By (Signed)

DANA D. BARNUM,

Vice President.

BOSTON CONSOLIDATED GAS—EAST BOSTON CONTRACT.

Upon the petition of the Boston Consolidated Gas Company for approval of a contract for the sale of gas by said Boston Consolidated Gas Company to the East Boston Gas Company, it is —

Voted, By the Board that the following contract, being a modification and amendment of the contract mentioned in said petition, be approved, to wit: —

This agreement made in duplicate this fifth day of November, 1918, between the Boston Consolidated Gas Company (hereinafter called the Consolidated Company) and the East Boston Gas Company (hereinafter called the East Boston Company) both corporations duly established under the laws of the Commonwealth of Massachusetts: —

Witnesseth, as follows:

First. — The Consolidated Company agrees that it will, subject to the provisions of Article Fifth of this agreement, furnish and sell and deliver to the East Boston Company at the latter's holders in Chelsea, such quantity of illuminating gas as the East Boston Company may require from day to day for the purpose of supplying its customers, not to exceed, however, eighty million cubic feet of gas per month, such gas to conform in all respects to all legal requirements.

Second. — The East Boston Company agrees that it will pay to the Consolidated Company sixty cents (60c.) per thousand cubic feet for all gas sold and delivered to it under the provisions of this agreement, paying on or before the fifteenth day of each month for all gas sold and delivered during the month immediately preceding: — provided, however, that upon request in writing of either of said companies or upon its own initiative the Board of Gas and Electric Light Commissioners may from time to time, after notice and a public hearing, investigate and decide the fairness of said price, and, if the Board shall determine that said price or the price then prevailing should be raised or lowered, such new price shall thereafter be substituted for said price or the price then prevailing during the balance of the term of this agreement, unless meantime changed as herein provided, and provided further that the question of price shall, in any event, be re-submitted by the companies for the Board's determination on or before the thirtieth day of June next succeeding the termination of the war with Germany and on or before the expiration of every three years thereafter during the continuance in force of this contract.

Third. — All gas sold and delivered under the terms hereof shall be measured by a meter provided by the East Boston Company at its Works in Chelsea, and that said meter shall be open at all reasonable times to the inspection of the Consolidated Company or its properly authorized representatives.

Fourth. — The East Boston Company agrees to pay the Consolidated Company the sum of thirty-five hundred dollars (\$3,500) per year, payable in monthly installments, at the same time the payment is made for the gas sold and delivered, said sum being approximately 10% of the cost of the mains constructed by the Consolidated Company in the City of Chelsea and used exclusively for the delivery of gas sold hereunder.

Fifth. — The Consolidated Company shall not be liable to the East Boston Company for any damages due to the failure of the Consolidated Company to deliver gas in accordance with the provisions of this agreement when such failure is due to strikes, accidents or causes beyond the control of the Consolidated Company or is due to the fact that the Consolidated Company is unable to deliver such gas and at the same time fulfill its obligations to its other customers.

Sixth. — This contract shall take effect upon all gas sold and delivered on and after December 1st, 1918, and shall continue in force for a period of one year from said date, and thereafter until thirty days after written notice by either the Consolidated Company, the East Boston Company or the Board of Gas and Electric Light Commissioners, that it desires the contract to terminate.

In witness whereof the Boston Consolidated Gas Company and the East Boston Gas Company have caused their corporate seals to be hereto affixed and these presents to be signed in their names and behalf by their respective officers thereto duly authorized.

BOSTON CONSOLIDATED GAS COMPANY,

(Seal)

(Signed)

W. A. WOOD,

President.

EAST BOSTON GAS COMPANY,

(Seal)

(Signed)

N. W. GIFFORD,

President.

(July 16, 1919.)

BOSTON CONSOLIDATED GAS COMPANY—NEW ENGLAND FUEL AND TRANSPORTATION COMPANY CONTRACT.

This is an application by the Boston Consolidated Gas Company for the approval by the Board of an amendment to an existing contract for the purchase of gas by the Boston Consolidated Gas Company from the New England Fuel and Transportation Company under section 6, chapter 417 of the Acts of 1903.

The companies desire to modify the agreement so that the price to be paid by the Boston Consolidated Gas Company shall be increased from $29\frac{1}{2}$ to 35 cents per thousand cubic

feet. The existing contract is dated Sept. 27, 1917, and the seventh paragraph reads as follows: —

Seventh. — This contract shall continue until two years after the expiration of the war, or until terminated either by the Gas Company or the Fuel Company as hereinafter provided. Either the Gas Company or the Fuel Company may at any time notify, in writing, the other party of its decision to terminate the contract at a period not less than two years from the giving of such notice, and upon the date fixed for such termination this contract shall cease and determine. But upon the termination of the war or the termination of the government's demand for toluol, the question of the price which shall thereafter control this contract shall be resubmitted to the Board, and the price thereafter shall be such price as the parties may agree upon, provided it is less than the Board shall determine it would then cost the Boston Consolidated Gas Company to make its own gas under the conditions specified in section 6 of chapter 417 of the Acts of 1903.

The government's demand for toluol ceased in November, 1918. In December, 1918, the Boston Consolidated Gas Company petitioned the Board to approve of a change in said contract affecting the quality of the gas to be delivered, and increasing the price from $29\frac{1}{2}$ to 35 cents per thousand cubic feet. This proposed new contract was disapproved by the Board in its finding of July 7, 1919, notwithstanding in its opinion of that date the Board found, among other things, that the price of 35 cents "is less than it would cost the Boston Consolidated Gas Company to make its gas under the conditions specified in section 6."

The company now contends that the Board is limited in its authority to a finding on the question as to whether or not the price is more or "less than it would cost the Boston Consolidated Gas Company to make its own gas," etc., under the conditions specified in the contract, and that the amendment to the contract should therefore be approved; but as stated in the opinion of July 7, the majority of the Board is unwilling to agree to this narrow construction of the clause. The re-submission by the companies of the contract, or of any amendment thereof, to the Board for approval must necessarily give to the Board the right to exercise its discretion as is provided for in said section 6, chapter 417 of the Acts of 1903, by which section the Board is not limited to a determination of

the question as to whether the price is more or "less than it would cost the Boston Consolidated Gas Company to make its own gas," etc. Nothing contained in said paragraph 7 of the agreement of Sept. 27, 1917, can possibly limit the authority of the Board on the question of the approval of a new contract. Attention is also drawn to the other reasons set forth in the opinion of July 7 for the rejection of the last proposed contract, which objections apply with equal force to the present modification.

The following is therefore adopted by a majority of the Board:—

On the application of the Boston Consolidated Gas Company for the approval of an amendment to the contract dated Sept. 27, 1917, for the purchase of gas by said company from the New England Fuel and Transportation Company, a copy of which is hereto annexed, after notice and a public hearing it is—

Voted, That the proposed amendment to said contract is hereby disapproved. (Oct. 6, 1919.)

Copy of Proposed Amendment referred to in Above Decision.

JULY 21, 1919.

Referring to the contract between the undersigned dated Sept. 27, 1917, and particularly to the seventh paragraph thereof, it is agreed that, commencing with the fifteenth day of December, 1918, which time is subsequent to the termination of the government's demand for toluol, the price of gas furnished in accordance with said contract during the remaining term thereof shall be 35 cents per thousand cubic feet.

NEW ENGLAND FUEL AND TRANSPORTATION COMPANY,

By (Signed) WILLIAM E. MCKAY,
Vice-President.

BOSTON CONSOLIDATED GAS COMPANY,

By (Signed) WILLIAM A. WOOD,
President.

CONCORD DEPRECIATION FUND.

At a meeting of the Board of Gas and Electric Light Commissioners duly held in Boston on the seventeenth day of February, 1919, all of the members being present, the following vote was unanimously adopted:—

Voted, That, in accordance with the provisions of section 114 of chapter 742 of the Acts of the year 1914, as amended by chapter 77 of the General Acts of the year 1918, for the current municipal year and until otherwise ordered, the Board approves of an amount for depreciation of the electric plant of the town of Concord equal to 2 per cent of the cost of said plant, exclusive of land and any water power appurtenant thereto. (Feb. 17, 1919.)

ABATEMENT OF SMOKE.

During the present year no changes have been made in the method of conducting the work imposed upon the Board by the provisions of chapter 651 of the Acts of 1910 for the regulation of smoke in Boston and vicinity. The inspectors have continued making periodic and systematic observations and examinations throughout the district. Plant inspections, made immediately after violations have been detected, have been numerous, and in many instances have resulted in preventing further violations.

The fuel situation during most of this period has been normal, and as a result the number of violations noted on stationary stacks has shown a gratifying decrease. A considerable number of the plants have installed apparatus for burning oil instead of coal, and this has helped to decrease violations and eliminate smoke which is not dense enough to come within the provisions of the act.

All complaints received by the Board have been promptly investigated. Those found to be due to the emission of smoke not prohibited by law were so reported to the complainants, who were advised to take the matter up with their local boards of health. In the other cases suggestions for overcoming the difficulties were offered, and after allowing a reasonable time for changes, further observations were taken to see if the conditions had been corrected.

The Board has not felt it necessary to give any public hearings or to take further action on any of the formal orders noted in previous reports.

On May 12, 1919, the Board appointed Joseph F. Meagher, under the civil service rules, as deputy inspector at a salary of \$1,440. His salary was approved by the Governor and Council,

and he entered immediately upon the discharge of his duties. Mr. Meagher was appointed to fill the vacancy caused by Mr. C. O. Farrar's resignation.

The Board presents the following comparative tabulated summary of the work of this department for the year ending Nov. 30, 1919, and the four preceding years. It will be noted that in this summary the Board has continued the item of violations due wholly or in part to the fuel situation, although the number of such violations is small; also attention should be directed to the fact that again this year, of the total observations, those in which violations were noted for all classes of stacks — stationary, locomotive and marine — are less than 1 per cent.

Recorded observations:—	1915.	1916.	1917.	1918.	1919.
Stationary stacks,	50,539	60,243	68,692	75,047	82,021
Locomotive stacks,	12,281	17,717	24,129	25,931	29,508
Marine stacks,	1,288	1,869	2,236	2,297	2,487
Total,	64,108	79,829	95,057	103,275	114,016

Observations recorded showing the emission of smoke in excess of the amount allowed by the act:—

Stationary stacks,	754	704	678	672	448
Locomotive stacks,	123	156	105	92	114
Marine stacks,	44	29	22	7	6
Total,	921	889	805	771	568

Percentage of observations in which violations were found:—

Stationary stacks,	1.5	1.2	.99	.90	.55
Locomotive stacks,	1.0	.9	.44	.35	.39
Marine stacks,	3.4	1.6	.98	.30	.24

Recorded observations of stationary stacks emitting smoke in excess of the amount allowed by the act, due to the carelessness of those immediately responsible for their operation,

643	579	501	500	417
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Recorded observations of stationary stacks emitting smoke in excess of the amount allowed by the act, due to overloading the plant, . .

109	61	66	39	19
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Recorded observations of stationary stacks emitting smoke in excess of the amount allowed by the act, due to the fuel situation, . .

—	55	100	126	12
---	----	-----	-----	----

Stationary stacks upon which recorded observations have been made may be classified as follows:—

Public service,	130	123	138	137	139
Manufacturing plants,	646	661	722	701	751
Office buildings,	388	502	582	610	685
Residences,	3	11	13	9	13
Total,	1,167	1,297	1,455	1,457	1,588

Stationary stacks upon which recorded observations showed smoke emitted in excess of the amount allowed by the act may be classified as follows:—

	1915.	1916.	1917.	1918.	1919.
Public service,	23	26	23	33	22
Manufacturing plants,	153	178	152	104	136
Office buildings,	90	67	91	80	43
Residences,	—	—	—	—	—
Total,	266	271	266	217	201

Number of stacks found after first notice or visit of chief inspector to have ceased emitting smoke in excess of the amount allowed by the act,

228 151 135 118 113

Additional number of stacks so found after further notices or visits,

16 111 123 95 87

Number of stacks from which the emission of smoke contrary to the requirements of the act had been observed and had not ceased at the close of the year:—

Public service,	—	—	3	2	—
Manufacturing plants,	—	8	5	2	1
Office buildings,	—	1	—	—	—
Total,	—	9	8	4	1

Complaints received:—

	1914.	1915.	1916.	1917.	1918.
December,	5	3	4	2	4

	1915.	1916.	1917.	1918.	1919.
January,	2	8	3	2	—
February,	2	7	4	1	2
March,	5	1	5	1	3
April,	5	2	1	4	2
May,	5	—	6	—	2
June,	3	2	7	1	4
July,	2	6	4	1	4
August,	3	8	2	7	1
September,	4	2	1	1	—
October,	4	4	2	3	3
November,	7	7	2	—	1
Total,	47	50	41	23	26

Number of public hearings, 8 1 — 1 —

Number of prosecutions of violations of the order of the Board,

— — — — —

GAS COMPANIES.

The following table shows the corporate names and capital stock of the gas companies in active operation, and the names of the persons and corporations other than gas companies making and selling gas, on the thirtieth day of June last, with the localities supplied and the population of each according to the census of 1915. Unless otherwise noted the par value of each share of capital stock reported is \$100.

CORPORATE NAME.	Localities supplied.	Population.	Capital.
Adams Gas Light Co., . . .	Adams, . . .	13,218	\$60,000
Amesbury and Salisbury Gas Co.,	Amesbury, . . .	8,543	60,000
	Salisbury, . . .	1,717	—
Amherst Gas Co., . . .	Amherst, . . .	5,558	300,000
	Pelham, . . .	499	—
Arlington Gas Light Co., . . .	Arlington, . . .	14,889	450,000
	Belmont, . . .	8,081	—
Athol Gas and Electric Co., . . .	Winchester, . . .	10,005	—
Attleboro Gas Light Co. Corporation,	Athol, . . .	9,783	757,000
	Attleboro, . . .	18,480	116,000
Beverly Gas and Electric Co.,	Beverly, . . .	22,950	687,500
	Danvers, . . .	11,177	—
Blackstone Electric Light Co., . . .	Blackstone, . . .	5,680	40,000
	Boston, . . .	745,439	15,124,600
Boston Consolidated Gas Co.,	Brookline, . . .	33,490	—
	Milton, . . .	8,000	—
	Brockton, . . .	62,288	1,537,000
	Avon, . . .	2,164	—
	Bridgewater, . . .	9,381	—
	Canton, . . .	5,623	—
Brockton Gas Light Co., . . .	East Bridgewater, . . .	3,689	—
	West Bridgewater, . . .	2,741	—
	Holbrook, . . .	2,948	—
	Stoughton, . . .	6,982	—
	Randolph, . . .	2,734	—
Cambridge Gas Light Co., . . .	Cambridge, . . .	108,822	1,680,000
	Somerville (in part),	67,847 ¹	—
	Boston (Charlestown District), . . .	39,601	600,000 ²
Charlestown Gas and Electric Co.,	Everett (in part), . . .	—	—
	Medford (in part), . . .	—	—
	Somerville (in part),	17,939 ¹	—
Citizens' Gas, Electric and Power Co.,	Nantucket, . . .	3,166	40,000
Citizens' Gas Light Co., . . .	Quincy, . . .	40,674	743,000
Clinton Gas Light Co., . . .	Clinton, . . .	13,192	183,000 ³
Dedham and Hyde Park Gas and Electric Light Co., . . .	Dedham, . . .	11,043	155,950 ³
	Hyde Park, . . .	22,615	—
East Boston Gas Co., . . .	East Boston, . . .	65,680	575,000 ⁴
	Chelsea, . . .	43,426	—
Easthampton Gas Co., . . .	Easthampton, . . .	9,845	180,000
Fall River Gas Works Co., . . .	Fall River, . . .	124,791	1,127,000
	Somerset, . . .	3,377	—
Fitchburg Gas and Electric Light Co.,	Fitchburg, . . .	39,656	888,000 ²

¹ Estimated.² Par value, \$50.³ Par value, \$500.⁴ Par value, \$25.

CORPORATE NAME.	Localities supplied.	Popula- tion.	Capital.
Framingham Gas, Fuel and Power Co.,	Framingham, . . .	15,860	\$75,000
Gardner Gas, Fuel and Light Co., .	Gardner, . . .	16,376	140,000
Gloucester Gas Light Co., . . .	Gloucester, . . .	24,478	214,000 ¹
Greenfield Gas Light Co., . . .	Greenfield, . . .	12,618	166,000 ¹
Gregory, J. D.,	Turners Falls, . . .	5,522 ²	—
	Princeton, . . .	800	— ³
Haverhill Gas Light Co., . . .	Haverhill, . . .	49,450	585,000 ¹
	Groveland, . . .	2,377	—
Ipswich Gas Light Co.,	Merrimac, . . .	2,202	—
	Ipswich, . . .	6,272	16,000
Lawrence Gas Co.,	Lawrence, . . .	90,259	2,500,000
	Andover, . . .	7,978	—
	North Andover, . . .	5,956	—
	Methuen, . . .	14,007	—
Leominster Gas Light Co., . . .	Leominster, . . .	17,646	135,000
Lexington Gas Co.,	Lunenburg, . . .	1,610	—
	Lexington, . . .	5,538	40,000
Lowell Gas Light Co.,	Lowell, . . .	107,978	1,000,000
	Chelmsford, . . .	5,182	—
	Dracut, . . .	4,022	—
	Tewksbury, . . .	5,265	—
	Lynn, . . .	95,803	1,625,000
	Lynnfield, . . .	1,112	—
Lynn Gas and Electric Co., . .	Marblehead, . . .	7,606	—
	Nahant, . . .	1,387	—
	Saugus, . . .	10,276	—
	Swampscott, . . .	7,345	—
	Malden, . . .	48,907	2,085,500
	Melrose, . . .	16,880	—
Malden and Melrose Gas Light Co.,	Everett (in part), . . .	—	—
	Medford (in part), . . .	—	—
	Stoneham, . . .	7,849	—
	Reading, . . .	6,805	—
Marlboro-Hudson Gas Co., . . .	Marlborough, . . .	15,250	270,000
	Hudson, . . .	6,758	—
	Maynard, . . .	6,770	—
	Southborough, . . .	1,898	—
	Stow, . . .	1,127	—
Milford Gas Light Co.,	Milford, . . .	13,687	72,300
Natick Gas Light Co.,	Hopedale, . . .	2,663	—
	Natick, . . .	11,119	59,600
New Bedford Gas and Edison Light Co.,	New Bedford, . . .	109,568	2,385,000
	Acushnet, . . .	2,387	—
	Dartmouth, . . .	5,330	—
	Fairhaven, . . .	6,277	—
Newburyport Gas and Electric Co.,	Newburyport, . . .	15,311	855,000
	Newbury, . . .	1,590	—
	Newton, . . .	43,113	560,000
	Waltham, . . .	30,154	—
Newton and Watertown Gas Light Co.,	Watertown, . . .	16,515	—
	Wellesley, . . .	6,439	—
	Weston, . . .	2,342	—
North Adams Gas Light Co., . .	North Adams, . . .	22,033	400,000
Northampton Gas Light Co., . .	Clarksburg, . . .	1,114	—
	Northampton, . . .	21,654	155,675 ⁴
North Attleborough Gas Light Co.,	North Attleborough, . . .	9,398	68,100
	Plainville, . . .	1,408	—
Norwood Gas Light Co.,	Norwood, . . .	10,977	140,000
	Abington, . . .	5,646	709,000
	Braintree, . . .	9,343	—
Old Colony Gas Co.,	Hingham, . . .	5,264	—
	Rockland, . . .	7,074	—
	Weymouth, . . .	13,969	—
	Whitman, . . .	7,520	—

¹ Par value, \$50.² Estimated.³ Unincorporated.⁴ Par value, \$25.

CORPORATE NAME.	Localities supplied.	Popula- tion.	Capital.
Otis Co., ¹	Ware,	9,346	—
	Pittsfield,	39,607	\$600,000
Pittsfield Coal Gas Co.,	Dalton,	3,858	—
	Lee,	4,481	—
	Lenox,	3,242	—
Plymouth Gas Light Co.,	Plymouth,	12,926	148,500
	Kingston,	2,580	—
Salem Gas Light Co.,	Salem,	37,200	669,800
	Peabody,	18,625	—
Southeastern Mass. Power and Elec- tric Co.,	Marion,	1,487	265,000
Spencer Gas Co.,	Spencer,	5,994	97,500
	Springfield,	102,971	2,170,400
	Agawam,	4,555	—
	Chicopee,	30,138	—
Springfield Gas Light Co.,	East Longmeadow,	1,939	—
	Longmeadow,	1,782	—
	Ludlow,	5,251	—
	South Hadley,	5,179	—
	West Springfield,	11,330	—
Suburban Gas and Electric Co.,	Revere,	25,178	834,500
	Winthrop,	12,758	—
	Taunton,	36,161	330,000 ²
	Berkley,	985	—
Taunton Gas Light Co.,	Dighton,	2,499	—
	Mansfield,	5,772	—
	Norton,	2,587	—
	Raynham,	1,810	—
Vineyard Lighting Co.,	Oak Bluffs,	1,245	25,000
	Dudley,	4,373	600,000
Webster and Southbridge Gas and Electric Co.,	Southbridge,	14,217	—
	Webster,	12,565	—
West Boston Gas Co.,	— ³	—	175,000
Williamstown Gas Co.,	Williamstown,	3,981	40,000
Woburn Gas Light Co.,	Woburn,	16,410	45,100
	Brookfield,	2,050	285,000
	North Brookfield,	2,947	—
	West Brookfield,	1,288	—
Worcester County Gas Co.,	Leicester,	3,322	—
	Monson,	5,004	—
	Palmer,	9,468	—
	Warren,	4,268	—
Worcester Gas Light Co.,	Worcester,	162,697	1,400,000

¹ Manufacture of gas a minor portion of business.² Par value, \$50.³ Supplies gas to Framingham, Marlboro-Hudson and Natick gas companies.

Aggregate Balance Sheets.

The following statistics exhibit a summary of the financial operations of all the companies in the State compiled from the items relating to the manufacture and sale of gas in the returns of the last two years made to the Board.

	JUNE 30.	
	1918.	1919.
ASSETS:—		
Real estate, machinery, street mains and meters,	\$72,056,615 41	\$74,042,259 35
Cash on hand,	1,781,400 62	1,815,642 90
Due for gas,	1,570,458 71	1,713,392 18
Other accounts due,	1,259,200 11	1,360,495 93
Materials, etc.,	5,425,116 74	6,281,520 40
Notes receivable,	242,672 26	99,632 26
Reserves,	165,891 73	75,923 47
Investments, insurance and taxes,	907,535 19	2,100,747 93
Electric assets,	17,334,138 69	17,319,187 88
	\$100,743,029 46	\$104,808,802 30
LIABILITIES:—		
Capital stock,	\$46,620,210 00	\$47,297,125 00
Bonds,	3,796,000 00	3,832,500 00
Notes payable,	17,620,174 79	20,508,035 76
Unpaid bills,	1,773,655 11	1,805,407 19
Unpaid dividends,	177,241 63	155,655 00
Deposits,	664,979 32	779,620 61
Interest due and unpaid,	9,283 96	15,123 22
Interest accrued but not due,	135,177 70	178,820 04
Premium on capital stock,	18,652,011 75	18,945,304 20
Other items,	1,122,883 76	1,458,604 51
	\$90,571,618 02	\$94,976,195 53
Depreciation and other reserves,	3,820,443 27	4,009,885 57
	\$94,392,061 29	\$98,986,081 10
Surplus,	6,350,968 17	5,822,721 20
	\$100,743,029 46	\$104,808,802 30
Of these companies:—		
47 ¹ show an aggregate surplus of	\$6,503,889 23	\$6,028,204 67
11 ² show an aggregate deficit of	152,921 06	205,483 47
Leaving total net surplus, as shown above,	\$6,350,968 17	\$5,822,721 20
Which added to reserves carried as liabilities,	3,820,443 27	4,009,885 57
Would show an actual surplus of	\$10,171,411 44	\$9,832,606 77
Equivalent to a per cent on capital of about	21.82	20.79

¹ Fifty-two in 1918.² Seven in 1918.

The following table contains a summary of the financial operations of all the incorporated companies and privately owned plants engaged in the sale of gas under the supervision of the Board for the year ending June 30, 1918, and for the year ending June 30, 1919:—

	JUNE 30.	
	1918.	1919.
INCOME:—		
For gas sold by meter,	\$17,830,906 38	\$20,959,622 86
For gas supplied to public lamps,	218,181 34	223,724 68
For gas sold to other companies,	1,091,618 47	1,511,878 42
From sales of coke,	881,610 21	1,030,575 82
sales of tar,	349,711 94	391,751 41
sales of ammoniacal liquor,	141,172 96	155,210 69
other residuals,	83,883 56	83,200 50
rent of meters,	11,340 18	11,169 75
rent of gas stoves and engines,	3,456 40	2,987 49
rent of gas lamps,	32,957 00	31,633 30
public lamps other than gas lamps,	551 87	—
other sources,	5,507 41	24,030 54
Total,	\$20,650,897 72	\$24,425,785 46
EXPENSES:—		
1. Coals,	\$4,802,690 17	\$6,139,005 14
2. Enrichers,	2,086,330 97	2,621,267 93
3. Purifying materials,	58,256 95	83,335 42
4. Water,	61,274 31	64,779 62
5. Wages at works,	1,505,015 64	1,939,844 73
6. Station expenses,	225,394 66	297,695 44
7. Repairs and maintenance of works,	199,915 42	219,599 97
8. Renewal of machinery,	665,162 81	941,122 62
9. Gas bought,	1,814,327 69	2,147,867 94
10. Wages of meter takers, clerical labor in distribution, and salary or commissions of collectors,	810,034 49	974,161 21
11. Distribution tools and appliances,	187,900 14	212,457 90
12. Gas stove fixings, repairs, etc.,	203,267 61	176,723 03
13. Repairs, renewals and maintenance of mains and service pipes,	592,424 76	474,909 81
14. Distribution department, boiler fuel,	—	28,636 32
15. Repairs and renewals of meters,	341,204 73	394,520 70
16. Lighting and repairing (gas lamps only),	74,162 79	79,407 66
17. Lighting and repairing, and materials used for other lamps,	556 09	—
18. Directors' allowances,	19,551 12	18,816 65
19. Salaries of officers,	239,164 66	259,210 86
20. General salaries,	447,228 52	514,030 66
21. Rent of offices,	60,651 85	59,135 62
22. Repairs and maintenance of office buildings,	15,930 68	18,798 55
23. General office expenses,	539,438 98	542,928 25
24. Taxes,	1,631,536 07	1,832,844 16
25. Insurance,	202,323 58	220,840 92
26. Law expenses,	27,286 45	28,782 48
27. Claims,	49,542 41	48,426 84
28. Bad debts,	19,625 49	22,865 54
29. Incidental expenses,	98,831 99	133,804 61
Total,	\$16,979,031 03	\$20,495,820 58

	JUNE 30.	
	1918.	1919.
Leaving an apparent profit on their gas business of	\$3,671,866 69	\$3,929,964 88
They have also received for interest, etc.,	101,301 06	86,797 65
for rents, etc.,	256,488 92	287,951 90
as profits from electric lighting,	1,328,849 97	1,510,911 75
	\$5,358,506 64	\$5,815,626 18
Leaving an apparent deficit of	517,656 45	570,325 72
	\$5,876,163 09	\$6,385,951 90
From these receipts should be deducted:—		
Interest on bonds and loans,	\$1,193,018 75	\$1,511,006 60
Dividends,	3,823,197 15	3,784,679 82
Other items,	859,947 19	1,090,265 48
	\$5,876,163 09	\$6,385,951 90

Fourteen ¹ of the companies appear not to have earned expenses, and eight ² have not earned sufficient to warrant the declaration of any dividend.

The receipts from gas sold by meter show an increase of \$3,128,716.48. The receipts from sales for public lamps have increased by \$5,543.34.

In Appendix B will be found, under date of June 30, 1919, the separate balance sheets, profit and loss and manufacturing accounts of the gas companies, as taken from the annual returns, with corrections made by the Board after their examination and correspondence with the officers of the several companies.

The valuation of the property of the several companies as fixed by the local assessors may be found in detail in Appendix D. The aggregate valuation of all the companies is \$78,108,928.

Certain companies, however, have electric light plants, and the assessed value of such whenever separately returned is as follows:—

Amherst,	\$221,100	Suburban (Revere),	\$689,805
Easthampton,	73,450	Vineyard (Oak Bluffs),	129,050
Fitchburg,	1,094,654	Webster,	428,896
Lawrence,	1,495,657		
Lynn,	1,686,150	Total,	\$9,090,671
New Bedford,	3,271,909		

¹ Thirteen last year.² Seven last year.

The value of the gas plants as assessed by the local assessors is then, in round numbers, probably not far from \$60,000,000, as there are electric plants at Adams, Athol, Beverly, Blackstone, Charlestown, Clinton, Marion, Nantucket (Citizens'), Newburyport, North Adams, Spencer and Williamstown, which are not given in the last table.

The total sum paid by the companies for taxes, including State supervision, after apportioning to electric account that part of the gas companies' taxes belonging to their electrical departments, was \$1,832,844.16, an average of 8.4 cents per thousand feet of gas sold; being an increase over the amount paid the previous year of \$201,308.09 in the total, and of nine-tenths of a cent for every thousand feet sold.

Dividends.

The amount paid in dividends by the several companies, the rate and amount per thousand feet of gas sold, will be found in detail in Appendix D. Eight companies paid no dividends. The 50 companies paying dividends paid out in all for this purpose the sum of \$3,784,679.82, which is an average rate of 8.5 per cent on their capital stock.

Increases in Price.

The following companies have increased their maximum net price during the year ending June 30:—

Adams,	from \$1 05 to \$1 25
Amesbury,	from 2 00 to 3 00
Amherst,	from 1 70 to 1 90
Athol,	from 1 85 to 2 00
Attleboro,	from 1 15 to 1 30
Beverly,	from 1 20 to 1 40
Blackstone,	from 1 40 to 1 60
Boston,	from 90 to 1 00
Brockton,	from 1 25 to 1 45
Brockton (in Avon, Bridgewater, Holbrook, Randolph, East Bridgewater, West Bridgewater and Stoughton),	from 1 40 to 1 60
Cambridge,	from 90 to 1 10
Charlestown,	from 85 to 1 00

Citizens' (Quincy),	from \$1 30 to \$1 40
Clinton,	from 1 40 to 1 50
Dedham,	from 1 15 to 1 25
East Boston,	from 95 to 1 00
Easthampton,	from 1 70 to 1 90
Fall River,	from 95 to 1 05
Fall River (in Somerset),	from 1 15 to 1 25
Fitchburg,	from 1 15 to 1 30
Framingham,	from 1 55 to 1 65
Gloucester,	from 1 25 to 1 35
Lawrence,	from 95 to 1 15
Lowell,	from 1 15 to 1 20
Lynn,	from 95 to 1 20
Malden,	from 1 05 to 1 20
Milford,	from 1 67 to 2 10
Natick,	from 1 65 to 1 85
New Bedford,	from 1 00 to 1 10
New Bedford (in Fairhaven),	from 1 10 to 1 15
Newburyport,	from 1 40 to 1 80
Newton,	from 95 to 1 00
North Adams,	from 1 00 to 1 20
Northampton,	from 1 00 to 1 25
North Attleborough,	from 1 10 to 1 35
Norwood,	from 2 25 to 2 50
Old Colony,	from 1 60 to 1 80
Pittsfield,	from 1 20 to 1 40
Pittsfield (in Lenox and Lee),	from 1 40 to 1 60
Plymouth,	from 1 80 to 2 75
Salem,	from 1 10 to 1 25
Spencer,	from 1 85 to 2 50
Suburban (Revere),	from 1 05 to 1 20
Taunton,	from 1 15 to 1 30
Taunton (in South Dighton),	from 1 25 to 1 40
Taunton (in Mansfield and Norton),	from 1 40 to 1 50
Vineyard (Oak Bluffs),	from 3 42 to 3 80
Webster,	from 1 25 to 1 40
Williamstown,	from 1 05 to 1 25
Woburn,	from 1 40 to 1 85
Worcester County,	from 1 85 to 2 50

Reduction in Price.

Greenfield,	from \$1 80 to \$1 70
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Prices.

The following pages show the prices charged by the several gas companies June 30, 1919, and the average price, per thousand feet, received from sales by meter in each of the two years ending June 30, 1918 and 1919:—

COMPANY.	Gross Price.	REMARKS.	MAXIMUM NET PRICE.		AVERAGE PRICE.	
			1919.	1918.	1919.	1918.
Adams, . . .	\$1 35	Discount 10 cents per M if paid before the 10th of the month; this rate on first 10,000 feet; on next 10,000 feet, \$1.15 net per M; on over 20,000 feet, \$1.05 net per M. Minimum charge of \$6 a year; . . . \$3 per M in town of Amesbury; \$3.50 per M at Salisbury and Salisbury Beach. Minimum charge of 60 cents a month. . . .	\$1 25	\$1 05	\$1 18	\$1 04
Amesbury, . . .	3 00	Discount 10 cents per M if paid before the 10th of the month. . . .	3 00	2 00	2 88	2 03
Amherst, . . .	2 00	Discount 10 cents per M if paid before the 10th of the month. Net price on first 10,000 feet a month, \$1.25 per M; on next 10,000 feet, \$1.15 per M; and on all over 20,000 feet, \$1.05 per M. Minimum charge of 50 cents a month is made to consumers whose net bills average less than \$6 during the year, \$1.80 to \$1.60, according to quantity used. Yearly Gas for fuel purposes, \$1.80 to \$1.60, according to quantity used. Yearly minimum charge of \$6. . . .	1 90	1 70	1 81	1 54
Arlington, . . .	1 35	Discount 20 cents per M if paid on or before the 10th of the month. An extra discount of 10 cents per M if 200,000 feet or more are used per month, and an extra discount of 20 cents per M if 400,000 feet or more are used in any month. . . .	1 25	1 25	1 26	1 14
Athol, . . .	2 00	Discount 20 cents per M if paid on or before the 10th of the month. An extra discount of 10 cents per M if 200,000 feet or more are used per month, and an extra discount of 20 cents per M if 400,000 feet or more are used in any month. . . .	2 00	1 85	1 83	1 52
Attleboro, . . .	1 50	Discount 20 cents per M on all bills paid on or before the 10th of the month; one customer guaranteeing 1,000,000 to 4,000,000 feet per year, \$1.30 per M net; two other special customers at \$1.30 and \$1.35 net per M, respectively. Prepayment meters, \$1.50. Minimum charge of 50 cents a month. . . .	1 30	1 15	1 22	1 02
Beverly, . . .	1 60		1 40	1 20	1 44	1 25

Blackstone, . . .	1 70	Discount 10 cents per M if paid by the 10th of the month. Minimum charge of \$6 a year, payable 50 cents a month, but adjusted at end of year on basis of year's consumption.	1 60	1 40	1 48	1 27
Boston Consolidated, .	1 00	Special rates for gas used for power and fuel exceeding 25,000 cubic feet per month ranging from \$1 to 85 cents, with a discount of 15 per cent on the excess of monthly bills over \$200. Minimum charge of 50 cents a month, with refund if bills exceed \$6 per year.	1 00	90	94.5	83.6
Brockton, . . .	1 55 ¹	Discount 10 cents per M on all bills paid on or before the 10th of the month. Minimum charge of 50 cents monthly when less gas is used; that is, \$6 worth must be used yearly. Price for all purposes in the towns of Randolph, Holbrook, Avon, Bridgewater, East Bridgewater, West Bridgewater, Stoughton and Canton is \$1.70, with discount of 10 cents per M if paid in 10 days; \$1 per M for all gas over 20,000 cubic feet a month in Brockton, and \$1.10 per M outside of Brockton.	1 45 ¹	1 25 ¹	1 45	1 19
Cambridge, . . .	1 20	Discount 10 cents per M if paid within 10 days from date of bill. For mechanical purposes exceeding 25,000 cubic feet a month, prices range from \$1.15 to \$1 net.	1 10	90	1 14	90.4
Charlestown, . . .	1 10	Discount 10 cents per M if paid in 10 days. Meter rent of \$2 unless \$7 worth of gas is used yearly. Second 25,000 feet a month, \$1.05 net per M; next 50,000 feet, \$1 net; next 200,000 feet, 95 cents net; next 300,000 feet, 90 cents net.	1 00	85	1 04	83
Citizens' (Nantucket), .	2 20	Discount of 20 cents for payment within 10 days of date of bill. Minimum charge of \$6 per year.	2 00	2 00	2 06	2 00
Citizens' (Quincy), . .	1 40	Gas for power and fuel, \$1.40 to 80 cents per M according to amount used. Minimum charge of 50 cents a month, with refund if consumers' bills amount to more than \$6 per year.	1 40	1 30	1 31	1 20
Clinton, . . .	1 60	For the first 50,000 cubic feet per month, \$1.60 gross, less 10 cents per M cubic feet; for next 50,000 cubic feet, \$1.30 net; for the next 50,000 cubic feet, \$1.10 net; and all over 150,000 cubic feet, 95 cents net. Net rate applies only to bills paid within 10 days. Minimum, 50 cents a month to customers whose net bills average less than that amount during the year.	1 50	1 40	1 47	1 41
Dedham, . . .	1 30	Discounts: 5 cents per M from 500 to 3,000 feet; 10 cents per M to 30,000 feet; 15 cents per M to 100,000 feet; 20 cents per M on 100,000 feet and over, for payment before the 10th of the month. Minimum charge of 50 cents a month to all using less than \$7 worth of gas a year.	1 25	1 15	1 16	1 02

¹ Maximum gross and net prices in Brockton.

COMPANY.	Gross Price.	REMARKS.	MAXIMUM NET PRICE.		AVERAGE PRICE.	
			1919.	1918.	1919.	1918.
East Boston, . . .	\$1 00	Gas engine and fuel rates: first 25,000 cubic feet, per M, \$1; next 25,000 cubic feet, 95 cents; next 50,000 cubic feet, 90 cents; all over 100,000 cubic feet, 85 cents; a discount of 30 per cent will be allowed on the excess over \$200 of bill figured as above. Minimum charge of 50 cents a month, with refund if consumers' bills amount to \$6 per year.	\$1 00	\$0 95	\$0 92.4	\$0 80.1
Easthampton, . . .	2 00	Discount 10 cents per M if paid within 10 days.	1 90	1 70	1 79	1 51
Fall River, . . .	1 10	Discount 5 cents per M if paid within 15 days; 95 cents per M to all parties using 2,500,000 feet or more per year. Where no gas is used a meter rent is charged of 20 cents a month for 3 and 5 light meters, 40 cents for 10 and 20 light meters, and more for larger sizes. To customers in Somerset, \$1.30 gross, \$1.25 net in 15 days. To Liverton Gas Company, 75 cents per M, but regular prices if less than 30,000 feet are used during any month.	1 05 ¹	95 ¹	96.2	87
Fitchburg, . . .	1 40	First 25,000 feet, \$1.40 per M; \$1.25 per M next 25,000 feet; \$1.15 per M all over 50,000 feet, with a discount of 10 cents per M if paid within 15 days. Minimum charge of 25 cents a month.	1 30	1 15	1 18	98.9
Framingham, . . .	1 75	Discount 10 cents per M if paid within 15 days of date of bill. Special prices to large consumers. Minimum charge of 50 cents a month.	1 65	1 55	1 58	1 40
Gardner, . . .	2 55	Discount 10 cents if paid within 10 days of date of bill. If 2,000 feet a month are guaranteed the gross price is as above, with a discount of 10 cents on first thousand feet, and of 35 cents a thousand on all additional if paid by 10th of month. If 24,000 feet a year are guaranteed, the price is \$2.55 a thousand, with discount of 5 per cent on first thousand, and 20 cents a thousand on all additional if paid by 10th of month. For gas for industrial purposes, with a guarantee of at least 30,000 feet a month, prices range from \$1.65 to \$1.45 a thousand, less 10-cent discount for payment in 15 days. Minimum charge of 40 cents a month.	2 45	2 45	2 33	1 75
Gloucester, . . .	1 45	Discounts: 10 cents per M for first 200,000 feet, 40 cents for over 200,000 feet if paid within 10 days. Minimum charge, \$3 a year.	1 35	1 25	1 31	1 13
Greenfield, . . .	1 80	Discount 10 cents if paid before the 10th of the month following. Factories and automatic water heaters, \$1.40 net. Minimum charge, 50 cents per month or \$6 per year.	1 70	1 80	1 61	1 45

Gregory, J. D. (Princeton), Haverhill, . . .	15 00 1 00 ²	Acetylene gas, . . . Discount 10 cents per M if paid within 10 days. City of Haverhill, 80 cents per M. Minimum charge, payable annually, of \$6 if less than that amount is used. Merrimac and Groveland, \$1.30 per M, with discount of 10 cents if paid within 10 days, . . .	15 00 90 ² 2 00 1 15	15 00 90 ² 2 00 95	15 00 92.2 1 96 1 11	15 00 83.9 1 95 88.8
Ipswich, . . .	2 00	Gas for gas stoves, \$1.80, . . .	90 ²	90 ²	92.2	83.9
Lawrence, . . .	1 25	Discount 10 cents per M if paid within 15 days. Discount of 20 cents to city of Lawrence, . . .	2 00	2 00	1 96	1 95
Leominster, . . .	1 55	Discount 10 cents on all bills paid within 10 days. From 2,000 to 48,000 feet per month, \$1.50 per M, with discount of 10 cents if paid in 10 days; on next 50,000 feet, \$1.20 net per M, and on all over 100,000 feet, \$1 net per M. One customer at the following rates: first 165,000 cubic feet per month, 70 cents net; all over 165,000 cubic feet per month, 65 cents net. Minimum charge of 50 cents a month to consumers whose net bills average less than \$6 during the year, . . .	1 15	95	1 11	88.8
Lexington, . . .	1 75	Discount of 10 cents if paid within 10 days. All over 10,000 cubic feet per month, \$1.40 net per M. Minimum charge of \$6 to consumers whose net bills average less than that amount during the year, . . .	1 45	1 45	1 43	1 30
Lowell, . . .	1 40	Discount 20 cents per M if paid within 7 days; second 100,000 cubic feet a month, \$1.15 net per M, . . .	1 65	1 65	1 66	1 55
Lynn, . . .	1 30	Discount 10 cents per M if paid within 10 days. To General Electric Company at high pressure, 85 cents net, at their works. To Salem Gas Light Company, \$1 per M feet flat rate, computed from consumers' meters in Salem. To Marblehead Potteries Company, \$1.20 net per M up to 50,000 feet a month, and \$1.10 net per M on excess over 50,000 feet a month, . . .	1 20	1 15	1 22	92.6
Malden, . . .	1 25 ³	Discount 5 cents if paid within 15 days. In Reading, for light and power, \$1.60 per M gross for first 15,000 feet, and \$1 per M gross for all over 15,000 feet, with discount of 10 cents if paid within 15 days. To Cambridge Gas Light Company, \$1.15 net per M; Suburban Gas and Electric Company, 75 cents per M cubic feet. Power rates: first 35,000 cubic feet per month, \$1.25, less 5 cents for prompt payment; next 10,000, \$1.15, less 5 cents for prompt payment; and all in excess of 45,000, \$1.05, less 5 cents for prompt payment. Minimum charge of 75 cents per quarter to customers using less than 625 cubic feet, . . .	1 20	95	1 13	81
			1 20 ³	1 05 ³	1 17	95.9

¹ Maximum gross and net prices, exclusive of Somerset.² Maximum gross and net prices, exclusive of Merrimac and Groveland.³ Maximum gross and net prices, exclusive of Reading.

COMPANY.	Gross Price.	REMARKS.	MAXIMUM NET PRICE.		AVERAGE PRICE.	
			1919.	1918.	1919.	1918.
Marlborough, .	\$1 75	Discount 20 cents per M if paid within 10 days. Prepayment meters at \$1.55 net. One large consumer using gas engine, at \$1.40 per M net. One consumer, first 2,000 feet a month at retail rate; next 10,000 feet, 30 cents discount; and next 20,000 feet, 40 cents discount. One consumer, first 100,000 feet a month at retail rate; second 100,000 feet, a discount of 10 cents per M; third 100,000 feet, a discount of 20 cents per M; fourth 100,000 feet, a discount of 30 cents per M; fifth 100,000 feet, a discount of 40 cents per M; sixth 100,000 feet, a discount of 50 cents per M. Minimum monthly charge of 50 cents.	\$1 55	\$1 55	\$1 55	\$1 43
Milford, .	2 20	First 10,000 cubic feet per month, \$2.20 per M, with discount of 10 cents for payment in 10 days; next 10,000 cubic feet per month, \$2.10 per M, with discount of 10 cents for prompt payment; next 10,000 cubic feet per month, \$2 per M, with prompt payment discount of 10 cents; next 10,000 cubic feet per month, \$1.90 per M, with prompt payment discount of 10 cents; all over 50,000 cubic feet per month, \$1.60 net per M. Minimum charge of \$6 a year.				
Natick, .	1 95	Discount 10 cents per M if paid by the 15th of the month. Manufacturing, \$1.65 per M. Minimum charge of 50 cents a month.	2 10	1 67	1 82	1 46
New Bedford, .	1 20 ¹	Discount 10 cents if paid in 10 days. Extra rebates to large consumers as follows: 1,000,000 to 2,000,000 cubic feet, 5 cents per M on year's consumption; 2,000,000 to 5,000,000 cubic feet on year's consumption, 10 cents per M; 5,000,000 to 10,000,000 cubic feet on year's consumption, 15 cents per M; over 10,000,000 cubic feet on year's consumption, 20 cents per M. Fairhaven, \$1.25, with discount of 10 cents if paid in 10 days. Minimum charge of 25 cents a month if less than this value of gas is used, with rebate if year's consumption amounts to \$7.	1 85	1 65	1 72	1 54
Newburyport, .	2 00	Discount 20 cents per M if paid in 12 days. Meter rent of \$1 a quarter if less than that amount is used.	1 10 ¹	1 00 ¹	1 09	91
Newton, .	1 00	For consumption exceeding 500,000 cubic feet a year prices range from 99 to 90 cents, according to amount used. Minimum charge of 50 cents, with refund if bills amount to \$6 a year.	1 80	1 40	1 71	1 38
			1 00	95	94.9	85

North Adams, . . .	1 30	Discount of 10 cents per M if paid in 10 days. Second 10,000 feet, \$1.20 per M, less discount of 10 cents if paid in 10 days; all over 20,000 feet a month, \$1.10 per M, less 10 cents for payment in 10 days. Minimum charge of \$6 a year.	1 20	1 00	1 13	99
Northampton, . . .	1 35	10 cents per M discount if paid in 10 days. Second 10,000 feet, \$1.25 per M, less 10 cents per M if paid in 10 days; all over 20,000 feet a month, \$1.15 per M, less discount of 10 cents for payment in 10 days. Minimum charge of 50 cents a month to consumers whose net bills average less than that amount during the year.	1 25	1 00	1 18	1 01
North Attleborough, . . .	1 50	Discount 15 cents per M if paid before the 16th of the month. Minimum charge of 50 cents a month when consumer has not used over \$7 worth of gas during preceding 12 months.	1 35	1 10	1 20	1 12
Norwood, . . .	2 50	15 cents per M discount for all in excess of first thousand feet to large consumers. Gas for industrial uses, discounts range from 10 cents per M on first 50,000 cubic feet a month to 40 cents per M on all over 500,000 cubic feet a month, these discounts applying on net retail price. Minimum charge of 50 cents a month.	2 50	2 25	2 39	1 61
Old Colony, . . .	1 90	Discount 10 cents per M if paid in 15 days, 5 cents additional discount for each 10,000 cubic feet over first 10,000 cubic feet. Alternate rate: special discount of 85 cents per M cubic feet upon payment of demand charge of \$2.50 per month for each 100 cubic feet of maximum hourly capacity connected. House heating rate: October to April, special discounts of 85 cents upon agreement to pay \$8 minimum monthly charge. Rates to United States government, \$1.25 per M to Camp Hingham, and \$1.40 per M to Naval Ammunition Depot, and an additional 5 cents per M when consumption exceeds 300,000 cubic feet a month. Employees, \$1.20 net. Minimum charge of 50 cents a month when consumers have not used over \$6 a year.				
Otis Company (Ware), . . .	1 75	Minimum charge of 50 cents a month.	1 80	1 60	1 74	1 45
Pittsfield, . . .	1 50 ²	Discount 10 cents if paid in 10 days. In Lenox and Lee the rate is \$1.70, with a discount of 10 cents if paid in 10 days. For industrial and mechanical uses price is \$1.50, with discounts from 10 to 45 cents per M, according to consumption, for payment in 10 days.	1 75	1 75	1 72	1 60
			1 40 ²	1 20 ²	1 29	1 03

¹ Maximum gross and net prices, exclusive of Fairhaven.² Maximum gross and net prices, exclusive of Lenox and Lee.

COMPANY.	Gross Price.	REMARKS.	MAXIMUM NET PRICE.		AVERAGE PRICE.	
			1919.	1918.	1919.	1918.
Plymouth,	\$2 75	If an average of 7,000 feet of gas per month is used, a discount of 15 cents per M is allowed; and on the next 10,000 feet above 7,000 feet the rate will be \$2.25 per M; and on the next 20,000 feet a month the rate will be \$2. Minimum charge of 50 cents a month. Discount 20 cents per M if paid in 10 days. On bills of over 200,000 feet per month, \$1.25 net per M on first 100,000; \$1.20 per M on second 100,000; and \$1.15 net per M on all over 200,000 feet. Minimum charge of 50 cents a month when bills do not amount to \$7 a year. Acetylene gas. Minimum charge of \$3 a year. All in excess of 2,000 cubic feet, \$2.50 gross. Discount of 10 cents on all bills paid within 10 days. For industrial purposes, \$2.60 per M for first 2,000 cubic feet per month; \$2.50 for next 3,000 feet; \$2.10 for next 5,000 feet, each less 10 cents discount if paid within 10 days; next 20,000 feet, \$1.90 net, and all over 50,000 feet, \$1.80 net. One customer at \$1.25 per month for 1 lamp burning all night, every night. To Worcester County Gas Company, 90 cents per M. Minimum charge of 50 cents a month to consumers whose net bills average less than \$6 a year. Discount 15 cents if paid within 15 days; also extra discount for quantity of 10 cents per M on the first 100,000 cubic feet in excess of 50,000 per month; and 20 cents per M on all in excess of 150,000 a month. Chicago is same price as in Springfield. South Hadley Falls, \$1.30, and East Longmeadow, \$1.35 per M cubic feet, 15 cents discount if paid by the 15th of the month. Northern Connecticut Light and Power Company, 57½ cents per M cubic feet if paid within 15 days. Mount Holyoke College, 85 cents per M. Discount 5 cents per M if paid within 15 days. To consumers using over 35,000 cubic feet a month the following rates: first 35,000 cubic feet, \$1.25 per M; next 10,000, \$1.15; in excess of 45,000, \$1.05, less 5 cents per M if paid within 15 days from date of bill. Minimum yearly charge of \$3,	\$2 75	\$1 80	\$2 05	\$1 66
Salem,	1 45		1 25	1 10	1 26	1 07
Southeastern Massachusetts (Marion),	12 50		12 50	12 50	12 83	12 45
Spencer,	2 60					
Springfield,	1 20 ¹		2 50	1 85	2 47	1 63
Suburban (Revere),	1 25		1 05 ¹	1 05 ¹	1 04	94.3
			1 20	1 05	1 16	94

Taunton, . . .	1 40 ²	Discount of 10 cents per M if paid within 15 days; \$1.30 gross price for 125,000 cubic feet and over per quarter; \$1.10 gross price for 800,000 cubic feet and over, less 10 cents per M if paid within 15 days; 25 cents a month charged when no gas is used. South Dighton, \$1.50 gross per M, less 10 cents per M if paid within 15 days; Norton and Mansfield, \$1.60, less 10 cents per M if paid within 15 days.	1 30 ²	1 15 ²	1 25	96.2
Vineyard (Oak Bluffs),	4 00	Discount 5 per cent on payment in 10 days on all bills. First 3,000 cubic feet a month, \$4 gross per M cubic feet; on all over 3,000 cubic feet, \$2 gross per M cubic feet. Minimum season charge of \$5 net on each house service and \$10 for each store. Minimum monthly charge of 50 cents net on bills,	3 80	3 42	2 79	2 81
Webster, . . .	1 50	Discount of 10 cents per M if paid within 10 days. For mechanical purposes, 10,000 to 20,000 cubic feet, \$1.35; 20,000 to 30,000 cubic feet, \$1.25; 30,000 to 40,000 cubic feet, \$1.15 net per M.	1 40	1 25	1 37	1 21
Williamstown, . . .	1 35	Discount of 10 cents per M on all bills paid on or before the 10th of the month. First 10,000 cubic feet a month, \$1.35 per M; next 10,000 cubic feet, \$1.25 per M; all over 20,000 cubic feet, \$1.15 per M; all less prompt payment discount of 10 cents per M. Minimum charge of \$6 a year,	1 25	1 05	1 17	1 05
Woburn, . . .	2 00	Discount of 15 cents per M if paid within 15 days. Minimum monthly charge of 25 cents on 5-light meters or under if consumption is less than 300 cubic feet, and of 50 cents for larger meters if consumption is less than 500 cubic feet,	1 85	1 40	1 82	1 35
Worcester County, . . .	2 60	All in excess of 2,000 cubic feet, \$2 per M gross. Discount 10 cents on bills paid within 10 days. For industrial purposes, \$2.60 per M for first 2,000 feet per month; \$2.50 per M for next 3,000 feet per month; \$2.10 per M for next 25,000 feet per month, each less discount of 10 cents if paid within 10 days; next 20,000 feet, \$1.90 per M net; all over 50,000 feet, \$1.80 per M net. Minimum charge at the rate of \$6 per year to consumers whose net bills average less than that amount for the year,	2 50	1 85	2 47	1 65
Worcester, . . .	1 25	Discount 10 cents per M if paid within 20 days; first 25,000 cubic feet per month, \$1.15 per M net; next 25,000 cubic feet per month, \$1.10 per M net; next 50,000 cubic feet per month, \$1.05 per M net; excess of 100,000 cubic feet per month, \$1 per M net,	1 15	1 15	1 14	95

¹ Maximum gross and net prices, exclusive of South Hadley Falls and East Longmeadow.

² Maximum gross and net prices, exclusive of South Dighton, Norton and Mansfield.

The average price paid by consumers for gas to the companies selling annually more than 30,000,000 feet each is \$1.08 per thousand feet. If the Boston company be excluded the average is \$1.14. The average price received by the remainder of the gas companies from sales by meter is \$1.95; the average received by all is \$1.09 per thousand. Acetylene gas is commonly billed to customers at a price per hundred feet instead of per thousand feet, as in other kinds of gas. The average price for acetylene gas is \$1.47 per hundred.

The average price paid by consumers of gas for sales by meter in 1886 was \$1.72; in 1887, \$1.66; in 1888, \$1.56; in 1889, \$1.50; in 1890, \$1.46; in 1891, \$1.43; in 1892, \$1.52; in 1893, \$1.45; in 1894, \$1.26; in 1895, \$1.21; in 1896, \$1.17; in 1897, \$1.15; in 1898, \$1.14; in 1899, \$1.12; in 1900, \$1.10; in 1901, \$1.08; in 1902, \$1.07; in 1903, \$1.06; in 1904, \$1.05; in 1905, \$1.05; in 1906, \$0.998; in 1907, \$0.948; in 1908, \$0.921; in 1909, \$0.914; in 1910, \$0.901; in 1911, \$0.89; in 1912, \$0.857; in 1913, \$0.85; in 1914, \$0.85; in 1915, \$0.862; in 1916, \$0.858; in 1917, \$0.858; in 1918, \$0.924; and in 1919, \$1.09.

ELECTRIC COMPANIES.

The following table gives the names of the persons and corporations under the supervision of the Board who were engaged in the supply of electricity on June 30, 1919, with the localities supplied by each and the population of the same according to the census of 1915, and the capital stock of the incorporated companies. Unless otherwise noted, the par value of each share of capital stock reported is \$100.

NAME.	Localities supplied.	Population.	Capital.
Abington and Rockland, Electric Light and Power Co. of,	Abington, Cohasset, Hanover, Norwell, Pembroke, Rockland, Scituate,	22,410	\$283,500 00
Adams Gas Light Co.,	Adams, Cheshire,	17,753	60,000 00
Agawam Electric Co.,	Agawam,	4,555	45,000 00
American Woolen Co., ¹	Acton, Maynard,	8,921	-
Amesbury Electric Light Co.,	Amesbury, Salisbury,	10,260	305,000 00
Amherst Gas Co.,	Amherst, Hadley, Hatfield, Pelham, Whately,	12,471	300,000 00
Athol Gas and Electric Co.,	Athol, Erving, Orange, Wendell,	16,718	757,000 00
Attleboro Steam and Electric Co.,	Attleboro,	18,480	275,000 00

¹ Manufacture of electricity a minor portion of business.

NAME.	Localities supplied.	Popula- tion.	Capital.
Ayer Electric Light Co.,	Ayer,	2,779	\$30,000 00
Barnes, A. W., Steam Specialty Co., ¹	Boston (in part),	—	—
Beverly Gas and Electric Co.,	Beverly, Hamilton, Tops- field, Wenham,	27,079	687,500 00
Blackstone Electric Light Co.,	Blackstone, Millville,	5,689	40,000 00
Buzzards Bay Electric Co.,	Barnstable, Bourne, Chat- ham, Falmouth, Har- wich, Sandwich, Yar- mouth,	18,345	11,000 00
Cambridge Electric Light Co.,	Cambridge,	108,822	1,000,000 00
Central Massachusetts Electric Co.,	Belchertown, Brookfield, East Longmeadow, En- field, Granby, Hampden, Monson, North Brook- field, Palmer, Warren, Wilbraham, West Brook- field,	29,756	378,000 00
Charlemont Electric Light and Power Co.,	Charlemont,	877	3,000 00
Charlestown Gas and Electric Co.,	Boston, Charlestown dis- trict,	39,597	² 600,000 00
Chester Electric Light Co.,	Chester,	1,344	5,000 00
Citizens' Gas, Electric and Power Co.,	Nantucket,	3,166	40,000 00
Clinton Gas Light Co.,	Clinton, Lancaster,	15,777	³ 183,000 00
Eastern Massachusetts Electric Co.,	—	—	150,000 00
Easthampton Gas Co.,	Easthampton, Southamp- ton,	10,795	180,000 00
Edison Electric Illuminating Co. of Boston,	Arlington, Ashland, Bed- ford, Bellingham, Bos- ton, Brookline, Burling- ton, Canton, Carlisle, Chelsea, Dedham, Dover, Franklin, Framingham, Holliston, Hopkinton, Lexington, Lincoln, Med- field, Medway, Millis, Milton, Natick, Need- ham, Newton, Norfolk, Sharon, Sherborn, Som- erville, Stoneham, Sud- bury, Walpole, Waltham, Watertown, Wayland, Westwood, Winchester, Woburn, Weston,	1,165,012	22,528,000 00
Edison Electric Illuminating Co. of Brockton,	Avon, Bridgewater, Brock- ton, East Bridgewater, Easton, Hanson, Pem- broke, Stoughton, West Bridgewater, Whitman,	102,942	1,476,000 00
Fall River Electric Light Co.,	Fall River, Somerset, Swansea, Westport,	133,988	2,100,000 00
Fitchburg Gas and Electric Light Co.,	Ashby, Fitchburg, Town- send, Lunenburg,	46,546	² 888,000 00
Franklin Electric Light Co.,	Montague, Gill,	8,876	75,000 00
Gardner Electric Light Co.,	Barre, Gardner, Hub- bardston, Petersham,	25,152	282,600 00
Gloucester Electric Co.,	Rutland, Westminster,	30,506	314,200 00
Great Barrington Electric Light Co.,	Essex, Gloucester, Rock- port,	10,476	235,000 00
Greenfield Electric Light and Power Co.,	Egremont, Great Barring- ton, Monterey, New Marl- borough, Sheffield,	25,025	{ 1,000,000 00 ⁵ 23,720 00
Harvard Gas and Electric Co.,	Ashfield, Bernardston, Buckland, Colrain, Con- way, Deerfield, Green- field, Northfield, Shel- burne,	1,104	12,000 00
Haverhill Electric Co.,	Harvard,	49,450	941,900 00
Huntington Electric Light Co.,	Haverhill,	1,427	5,000 00
Lawrence Gas Co.,	Huntington,	118,914	2,500,000 00
	Andover, Boxford, Law- rence, Methuen, North Andover,		

¹ Unincorporated.² Par value, \$50.³ Par value, \$500.⁴ Supplies electricity to Malden Electric Co., Suburban Gas and Electric Co. and Municipal Light Plant of Peabody.⁵ Employees' stock, par value, \$10.

NAME.	Localities supplied.	Popula- tion.	Capital.
Lee Electric Co.,	Lee, Lenox,	7,723	\$30,000 00
Leominster Electric Light and Power Co.,	Leominster,	17,646	220,000 00
Lowell Electric Light Corporation,	Billerica, Chelmsford, Dra- cut, Lowell, Tewksbury, Tyngsborough, Westford,	129,503	1,176,400 00
Ludlow Electric Light Co.,	Ludlow,	9,251	45,000 00
Lynn Gas and Electric Co.,	Lynn, Nahant, Saugus, Swampscott,	114,761	1,625,000 00
Malden Electric Co.,	Everett, Malden, Medford, Melrose,	134,014	1,068,000 00
Manchester Electric Co.,	Manchester,	2,948	205,800 00
Marlborough Electric Co.,	Berlin, Bolton, Marl- borough, Northborough, Southborough, West- borough,	27,257	361,700 00
Milford Electric Light and Power Co.,	Hopedale, Mendon, Mil- ford,	17,280	132,500 00
Mill River Electric Light Co.,	Williamsburg,	2,118	15,000 00
New Bedford Gas and Edison Light Co.,	Acushnet, Dartmouth, Fairhaven, Freetown, Lakeville, Mattapoisett, New Bedford, Westport,	136,506	2,385,000 00
Newburyport Gas and Electric Co.,	Newburyport, Newbury, West Newbury,	18,430	855,000 00
North Adams Gas Light Co.,	Clarksburg, North Adams, Northampton,	23,149	400,000 00
Norton Power and Electric Co.,	Norton,	21,652	117,400 00
Pepperell Electric Light and Power Co.,	Pepperell,	2,587	8,000 00
Pittsfield Electric Co.,	Pepperell,	2,839	1 -
	Dalton, Hindsdale, Lanes- borough, Lee, Pittsfield, Richmond,	50,856	500,000 00
Plymouth Electric Light Co.,	Duxbury, Kingston, Marshfield, Plymouth,	19,152	400,000 00
Provincetown Light and Power Co.,	Provincetown,	4,295	60,000 00
Quincy Electric Light and Power Co.,	Quincy,	40,674	300,000 00
Randolph and Holbrook Power and Elec- tric Co.,	Holbrook, Randolph,	7,680	140,000 00
Salem Electric Lighting Co.,	Salem,	37,200	21,008,050 00
Seekonk Electric Co.,	Seekonk,	2,767	5,000 00
Shirley Electric Co.,	Shirley,	2,551	2 70,200 00
Southeastern Massachusetts Power and Electric Co. (Marion),	Bourne, Carver, Marion, Rochester, Wareham,	12,196	265,000 00
Spencer Gas Co.,	Spencer,	5,994	97,500 00
Southern Berkshire Power and Electric Co.,	Lee, Lenox, Stockbridge, West Stockbridge,	9,624	133,500 00
Suburban Gas and Electric Co.,	Revere, Winthrop,	37,936	834,500 00
Sunderland Electric Light and Power Co.,	Sunderland,	1,278	11,000 00
Tyngsboro Electric Light Co.,	Dunstable, Tyngsborough, Bellingham, Foxborough, Franklin, Plainville, Wrentham,	1,329	3 7,500 00
Union Light and Power Co. (Franklin),	Wrentham,	15,970	422,800 00
United Electric Light Co. (Springfield),	Longmeadow, Springfield, West Springfield,	116,092	2,400,000 00
Vineyard Lighting Co. (Oak Bluffs),	Edgartown, Oak Bluffs, Tisbury (Vineyard Haven),	3,845	25,000 00
Ware Electric Co.,	Hardwick, Ware,	12,392	132,000 00
Webster and Southbridge Gas and Elec- tric Co.,	Brimfield, Charleton, Dud- ley, Oxford, Southbridge, Sturbridge, Wales, Web- ster,	39,733	600,000 00
Weymouth Light and Power Co.,	Weymouth,	13,969	444,000 00
Williamstown Gas Co.,	Williamstown,	3,981	40,000 00
Winchendon Electric Light and Power Co.,	Winchendon,	5,908	227,000 00
Worcester Electric Light Co.,	Leicester, Worcester,	166,019	1,600,000 00
Worcester Suburban Electric Co.,	Auburn, Douglas, Graf- ton, Mendon, Millbury, Upton, Uxbridge, Sut- ton, Northbridge,	36,978	800,000 00

¹ No capital stock issued.² Par value, \$50.³ Par value, \$25.

Aggregate Balance Sheets.

Aggregates from the balance sheets of the electric companies only, taken from the returns of 1918 and 1919, show the following facts: —

	FOR YEAR ENDING JUNE 30.	
	1918.	1919.
ASSETS: —		
Construction accounts,	\$110,628,187 70	\$124,905,060 89
Cash on hand,	3,387,200 61	3,851,498 97
Due for electricity,	2,374,785 42	2,505,383 84
Other accounts due,	1,211,305 35	1,079,553 51
Materials, etc.,	11,205,243 02	5,313,738 20
Notes receivable,	777,487 83	558,700 05
Investments, etc.,	1,437,463 76	3,201,257 09
Sinking funds, etc.,	441,575 13	353,855 93
	\$131,463,248 82	\$141,769,048 48
LIABILITIES: —		
Capital stock,	\$56,963,485 00	\$61,167,330 00
Bonds,	9,175,050 00	9,796,500 00
Notes payable,	29,917,964 70	33,261,099 40
Unpaid bills,	1,798,092 99	2,092,231 33
Unpaid dividends,	911,557 57	1,094,290 70
Interest due and unpaid,	1,800 69	400 00
Interest accrued but not due,	495,800 66	553,518 07
Deposits,	264,606 70	318,687 32
Premium on capital stock,	23,396,002 86	23,525,150 36
Other items,	444,790 87	1,131,110 02
	\$123,369,152 04	\$132,940,317 20
Reserve and depreciation funds,	3,331,171 50	3,667,676 41
	\$126,700,323 54	\$136,607,993 61
Surplus,	4,762,925 28	5,161,054 87
	\$131,463,248 82	\$141,769,048 48
Of these companies: —		
52 ¹ show an aggregate surplus of	\$4,807,630 69	\$5,221,658 98
4 ² show an aggregate deficit of	44,705 41	60,604 11
Leaving total net surplus as shown above,	\$4,762,925 28	\$5,161,054 87
Which added to reserves carried as liabilities,	3,331,171 50	3,667,676 41
	\$8,094,096 78	\$8,828,731 28
Would show an actual surplus of	14.21	14.43
Equivalent to per cent on capital of about		

¹ Fifty-two in 1918.² Six in 1918.

The following table contains a summary of the financial operations of all the incorporated companies and privately owned plants engaged in the sale of electricity under the supervision of the Board for the year ending June 30, 1918, and for the year ending June 30, 1919; —

	FOR YEAR ENDING JUNE 30.	
	1918.	1919.
INCOME:—		
From commercial arc lights by contract,	\$6,366 42	\$5,983 41
commercial incandescent lights by contract,	219,900 78	136,237 21
commercial arc and incandescent lights by meter,	12,797,203 42	14,859,441 67
public arc lights,	1,288,027 54	1,231,928 07
public incandescent lights,	1,540,151 52	1,609,386 81
electric power,	10,677,502 01	14,037,569 64
electricity sold to other companies,	2,643,967 09	3,522,373 68
rent of motors,	10,834 72	8,834 51
rent of fixtures,	181,692 76	179,910 31
rent of meters,	15,159 36	15,992 60
steam heating,	131,385 69	127,695 86
other sources,	72,032 23	73,558 24
Total,	\$29,584,223 54	\$35,808,912 01
EXPENSES:—		
1. Coal or other fuel,	\$5,267,037 92	\$6,714,241 82
2. Rent of real estate used for plant,	194,496 00	263,437 78
3. Oil and waste,	39,806 15	47,588 02
4. Water,	96,622 88	99,306 65
5. Wages at station,	1,503,780 14	1,959,636 76
6. Station tools and appliances,	197,877 54	187,578 23
7. Station structures repairs,	95,552 05	135,448 66
8. Hydraulic plant repairs,	32,909 63	34,701 15
9. Steam plant repairs,	437,515 43	706,388 45
10. Electric plant repairs,	278,867 94	345,942 42
11. Current bought,	2,959,844 85	3,756,078 58
12. Wages for care of lights, etc.,	661,327 54	803,041 56
13. Maintenance and renewals of distribution tools, etc.,	235,286 77	253,947 79
14. Maintenance and renewals of street lamps,	883,932 75	476,813 52
15. Maintenance and renewals of lamps (commercial lighting),	257,387 26	243,142 28
16. Repairs and renewals of lines and conduits,	1,213,102 99	1,429,875 77
17. Repairs and renewals of meters and transformers,	159,615 09	191,237 29
18. Directors' allowances,	32,014 04	31,090 96
19. Salaries of officers,	321,408 98	336,814 70
20. General salaries,	1,031,895 79	1,266,636 66
21. Rent of offices, if separate from plant,	98,995 05	80,171 17
22. Repair and maintenance of office buildings,	60,020 62	67,078 27
23. General office and management expenses,	843,613 92	920,643 19
24. Taxes,	2,445,276 62	2,821,493 34
25. Insurance,	448,071 40	499,206 85
26. Law expenses,	104,717 44	95,242 21
27. Claims,	12,089 21	14,095 22
28. Bad debts,	47,963 42	60,294 81
29. Incidental expenses,	94,649 01	40,890 39
Total,	\$19,555,678 43	\$23,882,064 50
Leaving an apparent profit of	\$10,028,545 11	\$11,926,847 51
Of this profit, the gas companies made in their electrical departments,	1,328,849 97	1,510,911 75
Leaving for the electric companies,	\$8,699,695 14	\$10,415,935 76
To which should be added the income from rents, jobbing, etc., amounting to	740,096 10	792,111 68
Making a total of	\$9,439,791 24	\$11,208,047 44

	FOR YEAR ENDING JUNE 30.	
	1918.	1919.
Against which the following charges were made:—		
Interest,	\$1,981,499 10	\$2,590,164 47
Dividends,	5,523,745 20	6,180,308 48
Depreciation,	648,981 80	747,932 07
Sundry items,	1,465,591 58	1,620,350 10
	\$9,619,817 68	\$11,138,755 12
Leaving an apparent net profit for the year of .	—	69,292 32
Leaving an apparent net deficit for the year of	180,026 44	—
	\$9,439,791 24	\$11,208,047 44

Three ¹ of the corporations included above appear not to have earned expenses, and six ² have not earned sufficient to warrant the declaration of any dividend.

From the above data it appears that the gross profits from sale of electricity by all the companies increased \$1,898,302.40, and those doing only an electric business show an increase during the last year of \$1,716,240.62.

In Appendix B will be found, under date of June 30, 1919, the separate balance sheets, profit and loss and manufacturing accounts of the companies, as taken from the annual returns, with corrections made by the Board after examination and correspondence with the officers of the several companies.

The valuation of the property of the several electric companies, as fixed by the local assessors, may be found in detail in Appendix E. The aggregate valuation of all of the electric companies is \$86,997,054. This does not include the valuation of the electric plants of the gas companies. The total sum paid by the companies for taxes, including State supervision and including the amounts paid by the gas companies on account of their electric plants, is \$2,821,493.34.

Dividends.

The amount paid in dividends by the several electric light companies and the rate per cent will be found in detail in Appendix E. Six companies paid no dividends. The other

¹ Two in 1918.

² Seven in 1918.

52 companies paid out in all as dividends the sum of \$6,180,-308.48, which is an average rate of 10.08 per cent on their capital stock.

Reductions in Price.

The following companies have reduced the maximum net price per kilowatt hour for electricity for commercial use during the year ending June 30, 1919:—

	Cents per Kilowatt Hour.	
Quincy,	from 13.5	to 12
Worcester,	from 8	to 7.5

Increases in Price.

The following companies have increased the maximum net price during the year:—

	Cents per Kilowatt Hour.	
Abington and Rockland,	from 15	to 16
Agawam,	from 11.7	to 13.5
Amherst,	from 11.7	to 13.5
Attleboro,	from 11	to 12
Barnes, A. W., Co. (Boston),	from 10	to 11
Beverly,	from 11	to 12
Blackstone,	from 13	to 14
Buzzards Bay,	from 20	to 33.25
Central Massachusetts,	from 14	to 15
Charlestown,	from 10	to 11
Easthampton,	from 11.7	to 13.5
Edison (Boston),	from 10	to 11
Edison (Brockton),	from 9	to 10
Fall River,	from 8.55	to 9.5
Fitchburg,	from 11	to 12
Franklin (Turners Falls),	from 9.9	to 13.5
Great Barrington,	from 14	to 16
Greenfield,	from 9.9	to 13.5
Haverhill,	from 11	to 12
Huntington,	from 12	to 15
Lowell,	from 9	to 10
Ludlow,	from 12	to 14
Lynn,	from 11	to 12
Malden,	from 10	to 11
Norton,	from 15	to 17
Plymouth,	from 15	to 16
Salem,	from 11	to 12
Southeastern Massachusetts (Marion),	from 15	to 16.5

Cents per Kilowatt Hour.

Southern Berkshire (formerly Stockbridge), . .	from 14	to 16
Spencer,	from 15	to 17
Suburban (Revere),	from 10	to 11
Sunderland,	from 11.7	to 13.5
Union (Franklin),	from 13	to 14
Vineyard (Oak Bluffs),	from 23.75	to 33.25
Ware,	from 14	to 15
Worcester Suburban,	from 13	to 14

Prices, Commercial Business.

The following table shows the prices charged by the several companies for commercial electric lights and power on June 30, 1919: —

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1919.	1918.
Abington and Rockland.	<p>For light: for residences in Abington and Rockland 13 cents gross a k. w. h., with discount of $\frac{1}{2}$ cent if paid in 10 days; in Hanover, Norwell and Pembroke 16$\frac{1}{2}$ cents gross, with discount of $\frac{1}{2}$ cent a k. w. h. if paid in 10 days; and in Cohasset and Scituate 18$\frac{1}{2}$ cents to summer customers and 16$\frac{1}{2}$ cents to yearly customers, with discount of $\frac{1}{2}$ cent a k. w. h. for payment in 10 days. Minimum charge \$9 a year, except yearly customers in Cohasset and Scituate who guarantee \$1 net a month. For stores in Abington and Rockland 13 cents a k. w. h. for first 80 hours' use of connected load a month and 8$\frac{1}{2}$ cents for all k. w. h. in excess, with discount of $\frac{1}{2}$ cent a k. w. h. if paid in 10 days; and in Hanover, Norwell, Cohasset, Scituate and Pembroke 16$\frac{1}{2}$ cents a k. w. h. for first 50 hours' use of connected load a month and 8$\frac{1}{2}$ cents for all k. w. h. in excess; all subject to discount of $\frac{1}{2}$ cent for payment in 10 days. Minimum monthly charge 25 hours' use of connected load a month net. For signs, if metered, at regular rates, otherwise figured so as to obtain 10$\frac{1}{2}$ cents a k. w. h. where lamps are maintained by company; if by customer, 8$\frac{1}{2}$ cents.</p> <p>For power: 10$\frac{1}{2}$ cents gross for installations to 5 h. p., with discounts ranging from 10 to 66% according to monthly use, with minimum monthly charge of \$1.50 a h. p.; a discount of $\frac{1}{2}$ cent a k. w. h. for payment in 10 days. For installations of 5 h. p. and over capacity charge of \$1.50 for each k. w. of motor rating and price of 4 cents a k. w. h., with quantity discounts on all over 10 h. p. and discount of 10% if paid in 10 days; if motor exceeds 50 h. p. price is 3$\frac{1}{2}$ cents a k. w. h.</p>	16	15

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1919.	1918.
Abington and Rock- land— <i>Con.</i>	For heating: 10½ cents gross a k. w. h. for first 20 hours' use for each k. w. supplied and 4 cents for all additional k. w. h., with a minimum charge of \$12 a year and discount of ½ cent a k. w. h. for cash in 10 days.		
Adams, . . .	For light: 13 cents gross a k. w. h., with discount if paid in 10 days of 1 cent on each k. w. h. Minimum charge of \$9 a year. No free lamp renewals. For power: 5½ cents gross a k. w. h., with discount if paid in 10 days of 1 cent each on first 2,000 k. w. h. a month; 3 cents net each on next 6,000 k. w. h. a month; 2½ cents each on next 22,000 k. w. h. a month; and 2½ cents each on all in excess thereof. Minimum charge of \$12 a year per h. p. of connected load. Discount of from 2½ to 10% on 50 to 150 k. w. h. or over used per month per each h. p. installed. An additional discount of 1% for each year of the contract on contracts of not less than two nor more than five years.	12	12
Agawam, . . .	For light: 15 cents gross a k. w. h. for first 100 k. w. h.; 13 cents a k. w. h. for next 200 k. w. h.; all over, 8 cents a k. w. h. Discount of 10% if paid in 10 days. Minimum monthly charge of 50 cents. No wiring and no free renewals. For power: 6 cents net per k. w. h. for first 300 k. w. h., prices ranging from this down to 1.85 cents, according to monthly consumption. Minimum charge of \$1.50 per month for installations of 3 h. p. or less; 50 cents per month per h. p. for installations of over 3 h. p. For cooking and heating: 6 cents net a k. w. h. for first 40 k. w. h. a month, and 3 cents net a k. w. h. for all over 40 k. w. h. a month. Minimum charge of \$1.50 a month.	13.5	11.7
American Woolen Co. (Maynard).	For light: 13 cents gross a k. w. h. to customers using less than 70 k. w. h., or \$9.10 a month, with discounts of from 5 to 30% to customers using more than 70 k. w. h. Discount of 5% on all bills paid by 15th of month. Minimum charge \$9 a year. Lamp renewals at cost.	12.35	12.35
Amesbury, . . .	For power: 10 cents a k. w. h. For light: 16.5 cents gross a k. w. h., and for use in excess of 12 k. w. h. a month prices range from 16.1 to 12 cents, according to amount used. Discount of 1 cent a k. w. h. if paid in 15 days. Minimum monthly charge of 75 cents. For power: 10 cents net a k. w. h. to very small customers, 6.25 cents net to others using less than 500 k. w. h. a month, and for use in excess thereof prices ranging from 5.65 to 3.75 cents, according to amount used. In addition an increased amount equal to the actual increased cost to the company for producing electricity due to increased cost of coal above \$4.75 a ton. Primary electricity at company's switchboard. Minimum monthly charge of \$1 a h. p. of demand.	15.5	15.5

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1919.	1918.
Amherst, . . .	<p>For light: 15 cents gross a k. w. h. for first 100 k. w. h. a month, and for use in excess thereof prices ranging from 13 to 8 cents, according to amount used. Discount of 10% if paid in 10 days. Minimum monthly charge of 50 cents.</p> <p>For power: 6 cents net a k. w. h. for first 300 k. w. h. a month, and for use in excess thereof prices ranging from 3 to 1.85 cents, according to amount used. Minimum monthly charge of \$1.50 up to and including 3 h. p., and of 50 cents a h. p. connected for all in excess.</p> <p>For cooking: 6 cents net a k. w. h. for first 40 k. w. h. a month, and 3 cents a k. w. h. for all over 40 k. w. h.</p>	13.5	11.7
Athol, . . .	<p>For light: 16 cents net a k. w. h., prices ranging from this down to 10 cents, according to monthly consumption. Minimum charge, \$6 a year. No wiring or lamp renewals.</p> <p>For power: 14.4 cents gross a k. w. h., ranging from this down to 4.08 cents, according to quantity used, with a discount of 1 cent a k. w. h. for payment within 15 days from date of bill. Minimum charge for power, \$1 a month for 1 h. p. or over.</p>	16	16
Attleboro, . . .	<p>For light: 13 cents a k. w. h., with discount of 1 cent a k. w. h. for payment by the 10th of month in which bill is rendered, with a few large power consumers getting their lighting at power rates; contract lights at \$1 and \$1.50 a month for each 50-watt light; arc lights, rate same as for incandescent lighting. Free renewals to contract customers and at a slight advance on cost to meter customers. No wiring. Minimum yearly charge of \$9.</p> <p>For power: 7.7 cents net a k. w. h., prices ranging from this down to 1.925 cents, with an increase of 10% if not paid by 10th of month in which bill is rendered. Minimum monthly charge of \$1.50 a h. p. for 1 h. p. or less, and \$1 a h. p. for 2 h. p. or more.</p>	12	11
Ayer, . . .	<p>For light: 15 cents gross a k. w. h., subject to the following discount: first 50 k. w. h., discount of 1 cent a k. w. h. if paid in 10 days; next 250 k. w. h., 12 cents a k. w. h. net; all over 300 k. w. h., 8 cents a k. w. h. Commercial lighting on contract, \$1 to \$3 a month for 25-watt, and \$1.50 to \$4.50 a month for 50-watt lamps, according to hours of burning. Minimum charge of \$9 a year. No free lamp renewals.</p> <p>For power: 6 cents gross a k. w. h., less discount of 1 cent a k. w. h. for payment in 10 days, for first 1,000 k. w. h. a month, for next 9,000 k. w. h. a month 2½ cents net a k. w. h., and all in excess of 10,000 k. w. h. a month, 2 cents net a k. w. h. Additional discount from 2½ to 12½% on from 50 to 150 k. w. h. and over a month used of each h. p. installed. Also a discount of 1% a year for the term of the contract where contracts are for not less than two nor more than five years.</p>	14	14

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1919.	1918.
Ayer — <i>Con.</i>	Minimum charge of \$12 a year per h. p. of connected load. For cooking and heating: 15 cents gross a k. w. h. less discount of 1 cent a k. w. h. for prompt payment on first 10 k. w. h. of monthly consumption, and 3½ cents net a k. w. h. on all over 10 k. w. h. a month.		
Barnes, A. W. Co. (Boston).	For light: 11 cents net a k. w. h., with reductions in price according to quantity used. Minimum charge of 75 cents a month. Renewals free for standard carbon lamps. No wiring. For power: same as for light.	11	10
Beverly, . . .	For light: 14 cents gross a k. w. h. in Beverly, Wenham and Hamilton, with discount of 2 cents a k. w. h. when bills are paid by the 10th of month; in Topsfield, 15 cents gross a k. w. h., with discount of 2 cents a k. w. h. if bills are paid by 10th of month. Minimum monthly charge of 75 cents. No free wiring or lamp renewals. For power: 12 cents gross a k. w. h. in all territory supplied, with discounts of from 10 to 65%, according to amount of monthly bill, if paid by 10th of month. Minimum monthly charge of \$1 a rated h. p. of motors installed. For cooking: 12 cents gross a k. w. h., less discount of 2 cents a k. w. h. for first 20 k. w. h. a month and 7 cents a k. w. h. on all over 20 k. w. h. a month. These rates on current on separate meter and on contract of not less than four consecutive months. Monthly minimum charge of \$1 a k. w. of maximum demand but not less than \$2 a month.	12 ¹	11 ¹
Blackstone, . . .	For light: 15 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment in 10 days. Minimum monthly charge of 75 cents, adjusted yearly. Free renewals on all carbon and gem lamps. When an agreement for yearly electric service has been signed, a price of \$4 a month per kilowatt of demand will be charged, and 8 cents a k. w. h. for all current furnished in addition to the charge of \$4. Discount of 10% for payment in 10 days. For power: 10 cents net a k. w. h., prices ranging from this down to 4 cents, according to quantity used. Minimum monthly charge of \$1 a h. p. of connected capacity. Monthly service charge \$2.25 a h. p. of maximum demand, plus a charge for current of 2½ cents a k. w. h., with discounts ranging from 15 to 40% on from 10 to 75 and over h. p. of demand, with additional discount of 10% for payment in 10 days. Both classes of rates plus coal clause requirement and 20% war cost. For miscellaneous energy: 15 cents gross a k. w. h. for first 10 k. w. h. per month, less discount of 1 cent a k. w. h. for payment in 10 days; 3 cents a k. w. h. on all exceeding 10 k. w. h. a month. A minimum charge of \$1 a month net for each meter used.	14	13

¹ In all territory supplied, except Topsfield.

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1919.	1918.
Buzzards Bay (Falmouth).	<p>For light: 35 cents gross a k. w. h. This rate applies in June, July, August and September; remainder of year rate is 25 cents a k. w. h. Prompt payment discount October to May, inclusive, on or before the 10th, 40%; and May to October, 5%. Capacity rate (unit of capacity charge being 25 watts), first unit a month, \$1; second unit, 80 cents; each additional unit, 60 cents, with discounts as above. Minimum season charge of \$9, with three months' use guaranteed. Short-season customers required to make a deposit. No wiring or lamp renewals.</p> <p>For power: 6 cents a k. w. h. for primary power service, with discounts increasing with quantity of current consumed, subject to a minimum monthly capacity charge of \$2 for first h. p., and \$1.50 each for the next 24 h. p. Special year-round business subject to interruption on peak load, 6 cents a k. w. h. for first 104 hours' use a month of maximum capacity, and 3½ cents a k. w. h. for all in excess, subject to discounts for payment by 10th of month, from 20% on 25 to 30 h. p., inclusive, to 50% on 333 h. p. and over; if bills are paid after the 10th and by the 20th of month, discount is 10% less in each case. Moving picture machines, including 10 units of lighting capacity in addition to electricity consumed by machine, \$2.50 for each evening performance, and \$1.25 for each afternoon performance. Discount of 20% for prompt payment of bills in June, July, August and September; 30% remainder of year.</p>	33.25	20
Cambridge,	<p>For light: 10 cents gross a k. w. h. for first 500 k. w. h. a month, and 9 cents a k. w. h. for next 500 k. w. h., with discount of 1 cent a k. w. h. if paid in 15 days; next 1,094 k. w. h. a month, 7 cents net a k. w. h.; next 2,856 k. w. h., 3½ cents net; all over 4,950 k. w. h., 5½ cents net a k. w. h. A surcharge of 1 cent a k. w. h. except on first \$45 a month net. No minimum charge under this rate. Under yearly lighting contract, a service charge of \$48 a year a k. w. contracted for, and an operating charge of 6 cents a k. w. h., less discount of 10% if paid in 15 days. No contract made for less than ½ k. w. a month. A surcharge of 1 cent a k. w. in addition. Free renewal of carbon and gem lamps.</p> <p>For power: 5½ cents gross a k. w. h. on first 660 k. w. h. a month, and a sliding scale down to 2½ cents a k. w. h. on bill of 1,280 or more k. w. h. a month. Also a surcharge of 1 cent a k. w. h. Discount of 10% if bill is paid in 15 days. Minimum charge of \$1 a h. p. of demand. Rates by contract: first 5,000 k. w. h. a month, \$163.59; next 10,000, 1.85 cents per k. w. h.; next 35,000, 1.8 cents; next 41,433 k. w. h., 1.5 cents per k. w. h.; 91,434 and over, 1.75 cents a k. w. h. net. Also a surcharge of 1 cent a k. w. h. This applies to</p>	9	9

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1919.	1918.
Cambridge — <i>Con.</i>	electricity for both lighting and power purposes, but 80% or more of the demand must be for power purposes. For miscellaneous purposes: 5½ cents for first 70 k. w. h.; next 1,930 k. w. h., 3½ cents; and over 2,000 k. w. h., 2½ cents a k. w. h., less 10% discount for prompt payment. Minimum monthly charge of \$1 a h. p. of demand. Electricity for household use but not for lighting purposes will be sold through separate meter to any customer having a demand not exceeding 5 k. v. a. for 3 cents a k. w. h. Minimum monthly charge of \$1.		
Central Massachusetts,	For light: 16 cents gross a k. w. h., with discounts if paid on or before 10th of month, varying from 1 to 3.1 cents a k. w. h., according to amount used. Stores and hotels: 13 cents a k. w. h. for first 50 k. w. h., and 9 cents a k. w. h. for all over 50 k. w. h., with discount of 10% for prompt payment. Rates for window lighting, from 50 cents to \$1.25, according to wattage of lamps. Sign lamps, 8½ cents a lamp a month. Minimum monthly charge of 75 cents. No wiring and no free renewals. For power: 8 cents gross a k. w. h. for first 50 hours' use of maximum demand; over 50 k. w. h., 2½ cents a k. w. h.; with discounts on more than 10 h. p. from 10 to 50%, according to horse power connected, and additional discount of 10% for payment in 15 days, subject to an additional charge of approximately ½ cent a k. w. h. to cover increased coal costs, and 20% on net bill to cover increased operating costs. Minimum monthly charge of \$1 a h. p. of maximum demand. Rate to street railway: 1.2 cents net a k. w. h. For miscellaneous energy: 16 cents gross a k. w. h. for off-peak use, with discount of 1 cent on first 10 k. w. h. and 4 cents a k. w. h. on all over 10 k. w. h. Readiness-to-serve charge of \$1 a month.	15	14
Charlemon't,	For light: 15 cents net a k. w. h. A discount on 25 k. w. h. and over of 10% if paid in 10 days. By contract, varies according to consumption and hours of burning. No wiring. Lamp renewals at cost.	15	15
Charlestown,	For light: 11 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment in 10 days, subject to 10% rise and 1½ cents per 1,000 k. w. h. whenever the monthly cost of a sufficient amount of coal to do the work of a long ton of coal under conditions prevailing in 1916 exceeds the cost of such long ton in 1916. Minimum charge of \$9 a year. Under an agreement for yearly electric service, \$60 a year, payable in equal monthly installments, will be charged for each kilowatt of demand up to and including 15 kilowatts; \$36 a year for each kilowatt exceeding 15 up to and including 55; \$30 a year for each kilowatt exceeding 55. In addition, 5 cents per k. w. h.	11	10

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1919.	1918.
Charlestown— <i>Con.</i>	<p>will be charged for all electricity up to and including 1,500 k. w. h. a month; 3 cents a k. w. h. for all exceeding 1,500 up to and including 5,500 k. w. h. a month; and 2½ cents a k. w. h. for all over 5,500 k. w. h. a month; net bills under this rate subject to 10% rise and requirements under coal clause. No wiring. Carbon lamps furnished free; mazda lamps from 16 to 20 cents, according to wattage.</p> <p>For power: 10 cents gross a k. w. h., with discounts from 10 to 40%, depending upon the number of horse power used and amount of bill per month. This price requires a yearly contract and a minimum amount of \$1 a motor horse power a month. To other customers, 12 cents gross a k. w. h., with the following deductions: first deduction, a price of 9 cents a k. w. h. for all electricity in excess of 23 and not exceeding 103 hours' use of demand; second deduction, 6 cents a k. w. h. for all electricity in excess of 103 hours' use of demand; third deduction, whenever that portion of a customer's bill calculated at the 9-cent and 6-cent rate, or both, exceeds \$10 a month, a discount of 70% will be allowed on such excess; fourth deduction, whenever a customer's bill, after foregoing deductions have been made, exceeds \$100 a month, a discount of 30% will be allowed on such excess; fifth deduction, whenever a customer's bill, after all deductions have been made, exceeds an average rate of 10 cents a k. w. h., a deduction will be made to make average rate 10 cents a k. w. h. All power rates subject to 10% increase of net bill and coal clause requirements. Minimum charge of \$1 a month a horse power of demand or connected load.</p> <p>For miscellaneous energy: 10 cents net a k. w. h. with the following deductions: 3 cents a k. w. h. in excess of 20 k. w. h.; 2 cents a k. w. h. in excess of 2,000 k. w. h.; 1 cent a k. w. h. in excess of 10,000 k. w. h.</p>		
Chester,	<p>For light: 25 cents gross a k. w. h., with 5% discount for prompt payment. A service charge of 50 cents plus 20 cents a lamp of estimated demand plus 25 cents a k. w. h. for first 50 k. w. h., 10 cents a k. w. h. on excess. No wiring. Lamps at slightly less than cost.</p>	23.75	23.75
Citizens' (Nantucket),	<p>For light: 22 cents gross a k. w. h., with discount of 2 cents a k. w. h. for prompt payment. By contract, \$1 for 8 c. p. or 25-watt lamp; \$1.50 for 16 c. p. or 40-watt lamp. Minimum monthly charge 75 cents. No wiring. No renewals.</p>	20	20
Clinton,	<p>For light: 13 cents gross a k. w. h. on first 300 k. w. h. a month, with discount, if paid within 10 days, of 1 cent a k. w. h.; all in excess of 300 k. w. h., 8 cents net a k. w. h. Contract rates depend on consumption and hours of burning. Arc lights at same rates as incandescents. Minimum charge of 75 cents a month. No wiring or free renewals.</p>	12	12

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1919.	1918.
Clinton — <i>Con.</i> . .	<p>For power: 6½ cents gross a k. w. h., with discounts, if paid within 10 days, of 1 cent a k. w. h. on first 1,000 k. w. h.; for next 9,000 k. w. h. a month the rate is 3 cents net a k. w. h.; for 10,000 k. w. h. a month the rate is 2½ cents net a k. w. h. Additional discount on more than 50 k. w. h. of from 2½ to 12½%, according to number of k. w. h. consumed a month per h. p. installed. Also a discount of 1 cent a year for each year of contract on contracts of not less than two nor more than five years. Customers guarantee \$12 a h. p. a year installed.</p> <p>For cooking and heating: 13 cents gross a k. w. h. on first 10 k. w. h. a month, with discount for prompt payment of 1 cent a k. w. h.; all in excess of 10 k. w. h. a month, 3½ cents net a k. w. h.</p>		
Easthampton, . .	<p>For light: 15 cents gross a k. w. h. on first 100 k. w. h. a month, 13 cents a k. w. h. on next 200 k. w. h. a month, and 8 cents a k. w. h. on all over 300 k. w. h. a month, with discount of 10% if bill is paid within 10 days. Minimum monthly charge of 50 cents. No lamp renewals or wiring.</p> <p>For power: 6 cents net a k. w. h., ranging from this price to 1.85 cents a k. w. h., according to quantity used per month. Minimum monthly charge of \$1.50, and above 3 h. p., 50 cents a h. p.</p>	13.5	11.7
Edison (Boston), .	<p>For light: for electricity for any use, 10 cents net a k. w. h. plus 10% except on the amount charged under the coal clause, which is 1½ cents per 1,000 k. w. h. for every 1 cent of the excess cost of a long ton of coal over the cost of a sufficient amount of coal to do the work of such a long ton in 1916. Under an agreement for yearly electric service, prices are \$60 a year a k. w. of demand up to and including 15 k. w.; \$36 a year a k. w. exceeding 15 and up to and including 55 k. w.; \$30 a year a k. w. for all k. w. exceeding 55, with running costs of 5 cents a k. w. h. up to and including 1,500 k. w. h. a month, 3 cents a k. w. h. for all electricity exceeding 1,500 and up to and including 5,500 k. w. h., 2½ cents a k. w. h. for all electricity exceeding 5,500 k. w. h.; and for all customers guaranteeing at least 50 k. w. of permanent electric service a price of \$30 a year a k. w. for all up to and including 655, and \$20 a year for all exceeding 655. If customer has applied for high-tension alternating service, an alternative may be \$15 a k. w. for service on all exceeding 155 and up to and including 255 and \$12 a k. w. of service for all exceeding 255, these prices not including supply of electricity, prices for which range from 5 cents to 1½ cents a k. w. h., according to quantity. For permanent theatrical service to any customer guaranteeing a demand of not over 150 k. w., \$2,160 a year and 3 cents a k. w. h. for all current consumed; an excess</p>	11	10

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1919.	1918.
Edison (Boston) — <i>Con.</i>	<p>price of 20 cents a k. w. h. for all electricity furnished at any time in excess of 150 k. w. To each of these rates should be added the charges under the coal clause and 10% increase. Minimum charge of \$9 a year. Renewals free for standard carbon lamps and some mazda lamps. No free wiring.</p> <p>For power: 12 cents net a k. w. h., with the following deductions: first deduction, 9 cents a k. w. h. for all electricity in excess of 23 and not exceeding 103 hours' use of the demand; second deduction, 6 cents a k. w. h. for all electricity in excess of 103 hours' use of demand; third deduction, whenever that portion of customer's bill calculated at 6-cent and 9-cent rate, or both, exceeds \$10 a month, a discount of 70% will be allowed on such excess; fourth deduction, when a customer's bill, after the foregoing deductions, exceeds \$100 a month, a discount of 30% will be allowed on such excess; fifth deduction, whenever a customer's bill, after all deductions have been made, exceeds the average lighting rate, a deduction will be made to make the average rate. To prices under above schedule is added 10%, except the amount charged under the coal clause as detailed above. Minimum charge of 75 cents a month. To any customer signing an agreement for at least 50 k. w. of permanent electric power service, the fixed rate will be \$15 a k. w. of service or, if 60-cycle alternating current high-tension service, \$12 a k. w. of service for all exceeding 255; the prices for electricity ranging from 5 cents a k. w. h. for first 1,500 k. w. h. to 1½ cents a k. w. h. on all exceeding 305,500 k. w. h. a month.</p> <p>For miscellaneous energy: 10 cents net a k. w. h., with following deductions: first deduction, 3 cents a k. w. h. for all electricity in excess of 20 k. w. h. a month; second deduction, 2 cents a k. w. h. for all electricity in excess of 2,000 k. w. h. a month; third deduction, 1 cent a k. w. h. for all electricity in excess of 10,000 k. w. h. a month. If high-tension, alternating current is supplied, a price of 8 mills a k. w. h. will be charged for all electricity in excess of 100,000 k. w. h. a month. For secondary service, 2 cents a k. w. h. for all in excess of 500 k. w. h. a month; when alternating current is used, 1 cent a k. w. h. on all in excess of 5,000 k. w. h. a month; when high-tension alternating current is supplied, 8 mills a k. w. h. on all in excess of 100,000 k. w. h. a month. For all in excess of 1,000,000 k. w. h. taken at hours specified by company, 7½ instead of 8 mills a k. w. h. When energy is used only for cooking, heating and refrigeration, there may be, in place of the several deductions named, a rate of 2 cents a k. w. h. on all in excess of 10 k. w. h. a month; 1 cent a k. w. h. on all in</p>		

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1919.	1918.
Edison (Boston) — <i>Con.</i>	excess of 12,060 k. w. h. a month. When high-tension alternating current is supplied, 8 mills a k. w. h. for all electricity in excess of 100,000 k. w. h. a month. To customers whose bills exceed \$100 a month there will be a price of 3 cents a k. w. h. in excess of any and all other charges for electricity furnished during certain hours specified from time to time by the company, but not exceeding 500 hours a year or 4 hours a day. To rates given above should be added the charges under coal clause, the details of which are given under lighting rates, and an increase of 10% on all charges except under the coal clause, the third and fourth deductions for secondary service, and the other deductions when alternating high-tension service is supplied. Minimum charge of \$9 a year.		
Edison (Brockton), .	<p>For light: 10½ cents gross a k. w. h., with discount of ½ cent a k. w. h. for payment within 10 days. Yearly minimum charge of \$9. For store lighting, 10½ cents a k. w. h. for all electricity used up to and including 40 hours' use of load; 9½ cents a k. w. h. for all used from 40 up to and including 120 hours' use a month; 5½ cents a k. w. h. for all in excess of 120 hours' use a month. Discount of ½ cent a k. w. h. for payment within 10 days. Monthly minimum charge, 25 hours' use of connected load at primary rate. Yearly lighting rate: when a customer signs an agreement for yearly service, a price of \$3 a month a kilowatt is charged for the first 30 kilowatts connected, and \$1.50 a month a kilowatt for all in excess of 30 kilowatts connected, all plus a charge of 6 cents a k. w. h. for first 1,000 k. w. h. used a month, 4 cents a k. w. h. for next 2,500 k. w. h. and 3½ cents a k. w. h. for all in excess of first 3,500 k. w. h. a month. Rate for window lighting, controlled by company on outside switch, from 12 cents a month for 5-watt lamp to \$3.16 for a 200-watt lamp, lamps to be burned from 30 minutes before sunset until 11 o'clock every night. Arc lamp rates same as for incandescents. Theatre lighting: 9 cents a k. w. h., less discount of ½ cent if bill is paid within 3 days from its date. No wiring. Lamp renewals free for carbon lamps and at cost for tungsten lamps.</p> <p>For power: 10 cents gross a k. w. h. for first 10 k. w. h. a h. p. connected and 5 cents a k. w. h. for all in excess, with discount of 10% for payment in 10 days for motors of from 1 to 10 h. p. For motors of 10 h. p. and over, a service charge of \$1.50 a k. w. a month per k. w. of maximum demand, plus current at 3½ cents a k. w. h., less sliding scale of discounts from 5 to 25%, according to size of installation and prompt payment discount of 10%. Minimum monthly charge of \$1 a h. p. on installations up to 10 h. p.; for motors of more than 10 h. p. service charge becomes</p>	10	9

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1919.	1918.
Edison (Brockton) — Con.	<p>minimum charge. When a customer has an agreement for service for a period of years with a connected load of 100 h. p. and over, a service charge of \$1.50 a month per k. w. of maximum demand plus 3½ cents a k. w. h. for current used, with discounts of from 33½ to 50%, according to number of h. p., and cash discount of 10% for prompt payment. Service for intermittent power load up to 20% of connected load will be treated as separate installation, with discounts of from 5% up to 17 k. w. to 50% on more than 255 k. w. To customers using over 10 h. p., a charge on account of increased cost of coal of 1½¢ of a mill a k. w. h. for each 5 cents increase in cost over \$5 a ton for coal.</p> <p>For miscellaneous energy: 6 cents gross a k. w. h., with discount of 10% for payment within 10 days. For refrigerating service, with connected load of 50 h. p. or more, 3 cents a k. w. h. for first 2,000 k. w. h. a month per h. p. connected, 2½ cents a k. w. h. for next 2,000 k. w. h. a month per h. p. connected and 2¼ cents a k. w. h. in excess of 4,000 k. w. h. a h. p. connected, less discount of 10% for payment in 10 days. Minimum charge of \$3.33 a year a h. p. or any fractional part thereof installed.</p> <p>For cooking and heating: 10½ cents gross a k. w. h. for first 20 k. w. h. used a month and 3½ cents a k. w. h. for all in excess of 20 k. w. h. a month, less discount of ½ cent a k. w. h. for payment in 10 days. Minimum charge of \$2 net a meter.</p>		
Fall River,	<p>For light: 10 cents gross a k. w. h., with discount of 5% for payment in 15 days. Prices range from 10 to 5 cents, according to quantity used. No free wiring or lamp renewals. Minimum charge of \$6 a year.</p> <p>For power: 7 cents gross a k. w. h., with discount of 5% if paid in 15 days. Prices range from 7 to 2 cents, according to quantity used. Minimum charge of \$3 a month. Primary demand rate: first 50,000 k. w. h. at 2 cents; all over 100,000 k. w. h. at 1.1 cents. Minimum charge of \$200 a month. Additional charge on all power of 1 mill for each cent increase in cost over \$4 a ton for coal.</p> <p>For cooking: 4 cents gross a k. w. h. for first 200 k. w. h. and 3 cents a k. w. h. for all over 200 k. w. h., with discount of 5% if paid within 15 days.</p>	9.5	8.55
Fitchburg,	<p>For light: 13 cents gross a k. w. h., with a discount of 1 cent a k. w. h. if paid within 15 days. Prices range from 13 to 6 cents, according to consumption. Minimum charge of \$9 a year. No free wiring. No free renewals.</p> <p>For power: 10 cents gross a k. w. h. for first 10 k. w. h. per k. w. of demand, with all in excess at prices ranging from 7 cents to 2.8 cents a k. w. h., according to monthly con-</p>	12	11

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1919.	1918.
Fitchburg—Con.	<p>sumption; all subject to a discount of 10% if paid within 15 days. Combined lighting and power, 10 cents a k. w. h. for first 10 k. w. h. per h. p. of demand; all in excess ranging from 7 cents a k. w. h. for first 200 hours to 2.8 cents for all over 10,000 hours, all subject to a discount of 10% for payment in 15 days. Current used for lighting in excess of 15% of monthly consumption charged for at rate of 13 cents a k. w. h. for first 300 k. w. h. to 6 cents a k. w. h. for all over 2,400 k. w. h., subject to a discount of 1 cent a k. w. h. if paid within 15 days. Minimum monthly charge of \$1 a k. w. of maximum demand occurring during the month or any of the preceding 11 months. Wholesale power service, at approximately 60 cycles and 13,200 volts; contract shall be for at least 10 years, connected load 300 h. p. or more, the demand not less than 150 k. w. and the consumer guarantees he will use and pay for not less than 337,500 k. w. h. a year: demand charge of \$1.50 a month per k. w. of demand, subject to discounts of from 10% on more than 300 k. w. to 30% on 1,500 k. w. and above, plus a current charge of $\frac{1}{10}$ of a cent a k. w. h. based on coal at \$5 a gross ton f. o. b., Providence; whenever the price of coal is greater or less than \$5 a ton the current charge shall be increased or decreased at the rate of $\frac{1}{2}$ mill a k. w. h. for each dollar of increase or decrease.</p> <p>For heating and cooking: 13 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment in 15 days on first 20 k. w. h. a month, and 5 cents a k. w. h. on all over 20 k. w. h. Minimum charge of \$2 a month.</p>		
Franklin (Turners Falls).	<p>For light: 15 cents gross a k. w. h., with discount of 10% if paid before 10th of month. Prices range from 15 to 8 cents, according to monthly consumption. Monthly minimum charge of 50 cents. Wiring at a little above cost. No free renewals.</p> <p>For power: 6 cents net to 1.85 cents net, according to monthly consumption. Monthly minimum charge of \$1.50 up to and including 3 h. p.; above 3 h. p., 50 cents a h. p. connected.</p> <p>For heating and cooking: 6 cents net a k. w. h. for first 40 k. w. h. a month, and 3 cents a k. w. h. for all over 40 k. w. h. Monthly minimum charge of \$1.50.</p>	13.5	9.9
Gardner.	<p>For light: residences, 13 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid on or before 15th of month in Gardner, and 30th of month in other towns supplied. For commercial lighting on demand basis, from 13 cents gross a k. w. h., prices ranging from this down to 6 cents, according to number of hours' daily use of connected load, with a discount of 1 cent a k. w. h. if paid on or before 15th of month in Gardner, and 30th of month in other towns supplied. For elec-</p>	12	12

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1919.	1918.
Gardner — <i>Con.</i>	<p>tricity for lighting in Petersham, 18 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment by 30th of month. Minimum charge, \$1 a month in Petersham, and 60 cents a month in Gardner and other towns supplied. Sign and window rates: 3 nights a week from dusk until 10 p.m., 50 cents a month for 100 watts of connected load, and 1.1 cents a 100 watts of connected load for each extra hour of use; 6 nights a week from dusk until 10 p.m., 83 cents a month for 100 hours of connected load, and 1.1 cents a 100 watts for each extra hour of use; for one 500-watt tungsten burning 6 nights from dusk until 10 p.m., including renewals of lamps and time clock, \$3.78 a month net and 5 cents an hour net for each extra hour of use. Discount of 10% on all bills, except for 500-watt tungstens, in Gardner if paid by 15th of month, and in other towns if paid by 30th of month. Minimum charge of \$9 a year. Free renewals of carbon and gem lamps. No wiring.</p> <p>For power: 10.1 cents gross a k. w. h. to 2.1 cents gross, according to consumption, with a discount of 1 mill a k. w. h. on all Gardner, Ashburnham and South Ashburnham bills if paid by 15th of month, and in other towns supplied if bill paid by the 30th. Lighting may be included in this rate up to 10% of total connected load, the lighting transformer to be supplied by customer. Minimum charge of 50 cents a h. p. of connected load. Rates to power users of 35 h. p. or over, under contract for two years or more, high-tension metering, from 2.42 cents a k. w. h. on a 166-hour guarantee a month, or 2 cents a k. w. h. on a 300-hour guarantee a month on a demand of from 25 to 50 k. w. h., to 1.35 or 1.20 cents, respectively, on 166 or 300 hour guarantee and a demand of 300 k. w. h. and over, with a discount of 1 mill a k. w. h. on Gardner, Ashburnham and South Ashburnham bills for payment by 15th of month, and in other towns supplied for payment by 30th of month; for low-tension metering add 5% to base prices; if transformers are supplied by company, add 5% to base prices; add to base prices $1\frac{1}{2}$ of a mill for each cent by which coal cost exceeds \$4 a gross ton; lighting may be included up to 10% of total connected load. In Petersham rates are from 8.5 cents a k. w. h. for first 50 k. w. h. a month to 6.5 cents a k. w. h. for all over 876 k. w. h. a month, with discount of $\frac{1}{2}$ cent if paid by 30th of month. Minimum charge of \$1 a h. p. of connected load a month.</p> <p>For cooking and heating: provided customer has a connected load of heating devices equal to or exceeding 1,500 watts, 12$\frac{1}{2}$ cents gross a k. w. h. for first 10 k. w. h. a month, and 3$\frac{1}{2}$ cents a k. w. h. for all over 10 k. w. h. a month, with discount of $\frac{1}{2}$ cent a k. w. h. for payment of Gardner bills by 15th of month, and in</p>		

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1919.	1918.
Gardner — <i>Con.</i>	other towns supplied if bill paid by the 30th. In Petersham, 17½ cents a k. w. h. for first 10 k. w. h. a month, and 4½ cents a k. w. h. for all over 10 k. w. h., and a discount of ½ cent a k. w. h. for payment by 30th of month. Minimum charge of \$4 a kilowatt, but not less than \$9 a year and \$12 in Petersham.		
Gloucester,	For light: 16 cents gross a k. w. h. for first k. w. h. a month; 12 cents a k. w. h. for next 100; 8 cents a k. w. h. for next 400; 7 cents a k. w. h. for next 300; if over 900 k. w. h. consumed a month, price is 9 cents for each k. w. h., all these subject to discount of 1 cent a k. w. h. if bills are paid on or before 15th of month. Minimum monthly charge of 75 cents. Price to customers for summer season only, 20 cents a k. w. h. , with discount of 10% for payment in 15 days, and minimum monthly charge of \$2, and a minimum season charge of \$6. No wiring. No free renewals. For power: 11 cents gross a k. w. h. on first 50 k. w. h. a month, and prices ranging from this to 5 cents a k. w. h., according to quantity used, with discount of 1 cent a k. w. h. if paid by 15th of month. Minimum monthly charge of \$2 for first 2 h. p. or less installed, \$1 a h. p. for next 3 h. p. installed, and 50 cents each a month for all over 5 h. p.	15	15
Great Barrington,	For light: 18 cents gross a k. w. h., with discount of 2 cents if paid on or before 15th of month. By contract: 87½ cents for a 16 c. p. lamp. Minimum charge of 75 cents a month. No wiring or free renewals. For power: 10 cents gross a k. w. h., with discount of 10% for primary 2,200 volts, customer purchasing transformer. To service customers purchasing transformers an additional discount of 10% if monthly consumption of 5,000 k. w. is guaranteed. No discount for motor voltage. Prices range from 10 to 2.11 cents, according to monthly consumption, with a surcharge of 20%. Minimum charge of \$1 a h. p. of connected load a month. For heating and cooking: 18 cents gross a k. w. h., with discount of 1 cent a k. w. h. on first 10 k. w. h. a month; if paid by 15th of month, all over 10 k. w. h. a month, 3 cents net a k. w. h. Minimum charge of \$1 a month.	16	14
Greenfield,	For light: 15 cents gross a k. w. h., ranging from this down to 8 cents a k. w. h., according to monthly consumption, with discount of 10% if paid within 10 days. Minimum monthly charge of 50 cents. No wiring. No lamp renewals. For power: 6 cents net a k. w. h. and prices ranging from this to 1.85 cents, according to monthly consumption. Minimum charge of \$1.50 up to and including 3 h. p.; for exceeding 3 h. p., 50 cents a h. p. connected. Cooking rate: 6 cents net a k. w. h. for first	13.5	9.9

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1919.	1918.
Greenfield — <i>Con.</i>	40 k. w. h. a month and 3 cents a k. w. h. on all in excess of 40 k. w. h. Minimum charge of \$1.50.		
Harvard, . . .	For light: 20 cents gross a k. w. h., with discount of 3 cents a k. w. h. on first 50 k. w. h. a month; all in excess of 50 k. w. h., 12 cents net a k. w. h. By contract: 25-watt lamp burning until midnight, \$1 a month; until dawn, \$1.50 a month; day and night, \$3 a month; 50-watt lamp burning until midnight each night, \$1.50 a month; until dawn, \$2.25 a month; day and night, \$4.50 a month. Minimum charge of \$9 a year. No wiring. No free lamp renewals. For power: 6.5 cents gross a k. w. h., with discount of 1 cent a k. w. h. if bills are paid within 10 days on first 1,000 k. w. h. For next 9,000 k. w. h. a month, 3 cents net a k. w. h.; for all over 10,000 k. w. h. a month, 2½ cents net a k. w. h. Monthly load factor discount: from 2½ to 12½%, according to quantity consumed a month per h. p. installed. Also discount of 1% for each year of contracts for not less than two nor more than five years. Customers guarantee \$1 a h. p. a month installed. For cooking and heating: 20 cents gross a k. w. h. for first 10 k. w. h., with discount for prompt payment of 3 cents a k. w. h.; all over 10 k. w. h., 3½ cents net a k. w. h.	17	17
Haverhill, . . .	For light: 13 cents gross a k. w. h., with discount of 1 cent a k. w. h. if bill is paid within 15 days from its date. Minimum charge of \$9 a year. Long-hour burning schedule: service charge on first 10 k. w. of demand, \$50 a k. w. a year; excess of 10 k. w. of demand, \$36 a k. w. a year, with prices for current ranging from 7 to 4½ cents a k. w. h., according to monthly consumption, with discount of 1 cent a k. w. h. for payment within 15 days. Minimum charge is ⅓ of annual demand. No free lamp renewals. For power: 13 cents gross a k. w. h. for first 10 k. w. for each k. w. of demand a month, and all in excess of first 10 k. w. ranging from 5.5 cents a k. w. h. to 3.1 cents a k. w. h., according to monthly consumption, with discount of 10% if paid within 15 days. Minimum charge of \$1.50 a month for each k. w. of demand. For charging batteries: between 4 and 9 p.m., 12 cents a k. w. h.; between 9 and 4 p.m. of the day following, 7 cents a k. w. h., with discount of 1 cent a k. w. h. for payment within 15 days. This is a 2-meter rate, and minimum charge for the two meters is \$2 a month each. For heating and cooking: 12 cents gross a k. w. h. for first 20 k. w. h. a month, with discount of 1 cent a k. w. h. if paid in 15 days; all over 20 k. w. h. a month, 5 cents a k. w. h. Minimum monthly charge of \$2 for each meter installed.	12	11

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1919.	1918.
Huntington, . . .	For light: 15 cents net a k. w. h. To churches, 12 cents a k. w. h. By contract: 60 cents to \$4 a month. Minimum charge of \$1 a month.	15	12
Lawrence, . . .	For light: 12 cents gross a k. w. h., with discount of 10% for payment by 15th of month. Prices range from 12 to 5 cents a k. w. h., according to monthly consumption. Optional rate of \$4 a month per k. w. of connected load, plus 6 cents a k. w. h. for all current used, less 10% discount for payment by 15th of month. Street arc lights for commercial customers: 480-watt lamp, \$100 a year; 310-watt lamp, \$90 a year, burning every night all night. Minimum monthly charge of 75 cents, less 10% discount for prompt payment. No free renewals. For power: 10 cents gross a k. w. h. to 2 cents a k. w. h., according to monthly consumption, less discount of 10% if bill is paid by 15th of month. For charging automobiles, 6 cents a k. w. h., less discount of 10% for prompt payment. When over 1,000 k. w. h. a month are used, rates same as for power. Minimum charge of \$1 a h. p. a month, less 10% discount for prompt payment. For cooking and heating: 13 cents gross a k. w. h., with discount of 10% for payment by 15th of month, on first 20 k. w. h. a month, and 3½ cents a k. w. h., less prompt payment discount, on all in excess of 20 k. w. h. a month. Minimum monthly charge of \$2, less 10% discount if paid by 15th of month.	10.8	10.8
Lee,	For light: 20 cents net a k. w. h. On a monthly consumption of from \$1 to \$10, a discount of 50% on all above \$1. Current for lighting and household appliances: 20 cents a k. w. h. to \$1 monthly, 50% discount on all over \$1 up to a consumption of 25 k. w. h. a month; from 25 to 100 k. w. h. a month, 10 cents a k. w. h., and on 100 k. w. h. and over, 9 cents a k. w. h. No free wiring or renewals. For power: 9 cents net a k. w. h. Prices vary from 9 to 5 cents a k. w. h., according to quantity used, with special rates for more than 1,250 k. w. h. a month.	20	20
Leominster, . . .	For light: 12 cents gross a k. w. h., with discount of 1 cent a k. w. h., if paid in 10 days, on first 300 k. w. h. a month, and 8 cents net a k. w. h. on all in excess of 300 k. w. h. a month. Contract rates according to consumption and hours of burning. Minimum monthly charge of 75 cents to all whose net bills during the year average less than that amount. No free renewals. For power: 6½ cents gross a k. w. h., with discount of 1 cent a k. w. h. for prompt payment on first 1,000 k. w. h. a month, 3 cents net a k. w. h. on next 9,000 k. w. h. a month, and 2½ cents a k. w. h. on all in excess of 10,000 k. w. h. a month. Monthly load factor discount: 2½ to 12½%, according to quantity used a month per h. p. installed. Also a dis-	11	11

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1919.	1918.
Leominster — <i>Con.</i>	count of 1% a year on contracts of not less than two nor more than five years. Customers guarantee \$1 a month a h. p. installed.		
Lowell,	<p>For light: 10½ cents gross a k. w. h., with discount of ½ cent if bill is paid in 10 days. Minimum charge of \$9 net a year. Where a customer signs an agreement for yearly electric service, 10½ cents a k. w. h. will be charged for first 75 hours' use a month of connected load, 8½ cents a k. w. h. for all electricity from 76 to 100 hours' use, 6½ cents a k. w. h. for all exceeding 100 hours' use, all subject to discount of ½ cent a k. w. h. if paid within 10 days. Minimum bill of 27 hours' use a month of connected load at 10½ cents a k. w. h. Long hour lighting rates: 12 cents gross a k. w. h., subject to discounts of 5 to 35% for guaranteed yearly use of maximum demand, 5 to 44% for guaranteed maximum demand, 5% for guaranteed term of contract, and 10% discount for payment within 10 days of date of bill. Minimum charge payable monthly equal to one-twelfth of total yearly bill determined from above guarantees. For sign and show window lighting, net prices vary from 7½ cents a month for a 5-watt lamp to \$1.50 for a 100-watt lamp, lamps burning from fifteen minutes before sunset to 11.30 p.m. each and every night; time switch controlled by the company. All bills rendered gross, subject to a 10% cash discount for payment in 10 days. No free lamp renewals.</p> <p>For power: 11 cents gross a k. w. h., with discount of 10% for payment in 10 days; discounts for quantities more than 99 k. w. h. vary from 5 to 51%, according to consumption; \$1.11 a month gross for 1 h. p. to and including 5 h. p., and 83 cents a month for each additional h. p. connected, for over 5 h. p. Wholesale meter rates: monthly service charge of \$2 for first k. w. of demand, plus \$1.25 for each additional k. w., and 3.7 cents gross a k. w. h. for all current consumed monthly, less discount of 5 to 25%, according to maximum demand, and prompt payment discount of 10%. Large power rate: 3.5 cents a k. w. h. for first 4,700 k. w. h. a month, and ranging from this to 1.4 cents for over 360,000 k. w. h. a month. Above rates are net, but bills are rendered gross and are subject to a discount of 10% for prompt payment. Minimum of \$2.50 net a month a k. w. for first 50 k. w. of maximum power, \$1.50 net a k. w. for next 250 k. w., \$1.25 a k. w. for next 300 k. w., and \$1 a k. w. for all over 600 k. w. If cost of coal exceeds \$5.25 a gross ton, or is less than \$4.25 a gross ton, an additional net amount per k. w. h. will be added to or deducted from the customer's bill, as the case may be. Additional 10% discount if customer agrees not to use current during restricted hours. Extra discount of 5% for use of high-</p>	10	9

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1919.	1918.
Lowell— <i>Con.</i> . . .	<p>tension service only. Unrestricted use of current at these rates for lighting factories and offices where customer guarantees minimum amount of \$650 net a month.</p> <p>For heating, charging batteries and cooking: 11½ cents gross a k. w. h. for first 20 k. w. h. a month and 3½ cents gross for all current in excess of 20 k. w. h., all subject to a discount of ½ cent for prompt payment. Minimum charge of \$2.30 gross a month.</p>		
Ludlow,	<p>For light: 14 cents net a k. w. h. Minimum charge of 50 cents a month. No wiring. Free lamp renewals.</p> <p>For power: 6 cents net a k. w. h. to 1.85 cents net a k. w. h., according to monthly consumption. Minimum monthly charge of \$1.50 up to and including 3 h. p.; in excess of 3 h. p., 50 cents a h. p. connected.</p> <p>For cooking and heating: 6 cents net a k. w. h. for first 40 k. w. h. a month, and 3 cents net a k. w. h. for all over 40 k. w. h. Minimum charge of \$1.50 a month.</p>	14	12
Lynn,	<p>For light: 12½ cents gross a k. w. h., less discount of ½ cent a k. w. h. for payment within 10 days of date of bill; over 100 k. w. h. a month, 11½ cents a k. w. h.; 200 k. w. h. and above for store lighting, 9½ cents a k. w. h. When the consumer uses at least 200 k. w. h. a month for day lighting, the company will install, upon application, a 2-rate meter; in such case the sliding scale of prices will apply only to night rate, and the day rate will be 6 cents a k. w. h. a month, with prompt payment discount of ½ cent a k. w. h.; when the day use falls below 200 k. w. h. a month, the amount used will be billed at \$11 net. Commercial customers using incandescents off city circuits for porch or yard lights are charged \$2 a lamp. Theatre lighting: rate of 6 cents a k. w. h. for first 2,500 k. w. h., and 4 cents a k. w. h. on over 2,500 k. w. h., with prompt payment discount of ½ cent a k. w. h. Minimum monthly charge of 75 cents. No free lamp renewals.</p> <p>For power: 9 cents gross a k. w. h., prices ranging from 8 to 3 cents, according to monthly consumption, with discount of 10% for payment within 10 days of date of bill. All current used in excess of first 50 k. w. h. a h. p. per month at 2.8 cents. Current for heating on separate meter from lighting at power rates. Minimum charge of \$2 a month on first 2 h. p. or less; \$1 on next 3 h. p. installed; all over 5 h. p., 50 cents a h. p. installed.</p> <p>For miscellaneous energy: 6 cents gross a k. w. h., with discount of ½ cent a k. w. h. for payment within 10 days of date of bill. Minimum monthly charge of \$2.</p>	12	11
Malden,	<p>For light: 12 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment within 15 days of date of bill. Long hour burning schedule: 7 cents gross a k. w. h. for first 250 k. w. h. a month, 6 cents gross for next 500,</p>	11	10

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1919.	1918.
Malden — <i>Con.</i>	<p>5 cents gross for next 1,000, 4½ cents gross for all current in excess of 1,750 k. w. h., — all these rates subject to a discount of 1 cent a k. w. h. for payment in 15 days from date of bill; in addition to these charges there is a service charge of \$50 a k. w. a year for first 10 k. w. of demand and \$36 a k. w. a year for next 40 k. w. of demand. Minimum charge, \$9 net a year. No free wiring. No free renewals of lamps.</p> <p>For power: 6 cents net a k. w. h., prices ranging from 6 to 2½ cents according to consumption, and a service charge of \$1.50 a h. p. a month. Auxiliary power service: 6 cents a k. w. h. to 2½ cents a k. w. h., according to monthly consumption, with a capacity charge of \$1.50 for each k. w. contracted for: current for lighting may be included up to 15% of monthly consumption. Off-peak or battery charging: between hours of 4 p.m. and 9 p.m., regular rate of 12 cents; between 9 p.m. and 4 p.m., 9 cents net a k. w. h., with discount of 1 cent a k. w. h. if payment is made within 15 days of date of bill. Hours of use determined by 2 meters and a time switch. Minimum charge of \$2 a month for each installation.</p> <p>For cooking and heating: 12 cents a k. w. h. on first 20 k. w. h.; all over 20 k. w. h., 5 cents a k. w. h., with discount of 1 cent a k. w. h. for payment in 15 days. Minimum charge of \$2 a month for each meter installed.</p>		
Manchester,	<p>For light: 15 cents net a k. w. h. to customers using lights 11 months or more; 25 cents a k. w. h. to summer customers. Minimum charge of \$9 a year to yearly customers; 15 cents a connected lamp a month to summer customers. No wiring or renewals.</p> <p>For power: same rates as for lighting.</p>	15	15
Marlborough,	<p>For light: 13 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid in 10 days. If customer guarantees for one year a monthly minimum bill equal to primary usage each month, primary hours are reduced to 400 a year, with primary rate of 20 cents a k. w. h. and secondary rate of 6 cents a k. w. h. Lighting during the day time, when current for both power and light is furnished, ranges in price from 13 cents a k. w. h. for first 300 k. w. h. a month to 7.2 cents a k. w. h. for 2,501 to 3,000 k. w. h. a month, with discount of 1.2 cents a k. w. h. for payment in 15 days; the circuits to which these rates apply being on from 6 a.m. to 6.45 p.m. only. Minimum monthly charge of 75 cents. Current for sign lighting, 6 cents a k. w. h. No wiring.</p> <p>For power: 13 cents gross a k. w. h. for first 75 k. w. h. a month, ranging from this to 3.72 cents a k. w. h. for 25,000 k. w. h. and over, with discount of 1.2 cents a k. w. h. for payment in 15 days. Minimum charge of \$1 a month for 1 h. p. connected or less, to \$100 a</p>	12	12

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1919.	1918.
Marlborough — <i>Con.</i> .	month for 120 h. p. connected. Consumers who hold contracts under former power rates pay a surcharge of $\frac{2}{3}\%$ of a cent a k. w. h. for each 25 cents increase in average price of coal above \$4 a ton. For heating or cooking: 5 cents a k. w. h. Minimum charge of \$1 a month a meter.		
Milford,	For light: 11 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid within 10 days. Minimum charge of 75 cents a month. No wiring. Lamp renewals free. For power: 5.5 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment in 10 days on first 1,000 k. w. h. a month, and 3½ cents a k. w. h. on all over 1,000 k. w. h. a month. Monthly load factor discount of from 2½ to 12½%, according to number of k. w. used per h. p. installed. Also a discount of 1% a year on contracts of not less than two nor more than five years. Minimum guarantee of \$12 a year per h. p. of connected load.	10	10
Mill River (Williamsburg).	For light: 18 cents gross a k. w. h., with discount of 3 cents a k. w. h. on first 30 k. w. h. a month if paid within 10 days, and 15 cents a k. w. h., with a discount of 3 cents a k. w. h. for payment in 10 days, on all in excess of 30 k. w. h. a month. Minimum charge of 75 cents a month. No wiring and no free lamp renewals. For power: 5.5 cents gross a k. w. h., with discount of 5%, if bill is paid in 10 days, on first 500 k. w. h. consumed a month, 3 cents a k. w. h., with same prompt payment discount, on next 9,500 k. w. h. a month, and 2.6 cents a k. w. h., with same discount, on all over 10,000 k. w. h. a month. Monthly load factor discounts of from 2½ to 12½%, according to quantity used per h. p. installed. Also a discount of 1% a year on contracts of not less than two nor more than five years. Monthly guarantee of \$1 a h. p. installed.	15	15
New Bedford, . . .	For light: 11 cents gross a k. w. h. in New Bedford, Acushnet, Fairhaven and part of Dartmouth; prices ranging from 11 to 3½ cents, according to monthly consumption, with discount of 5% if paid on or before 10th of month. In Mattapoisett, Bay View, Nonquit and Westport, 16 cents a k. w. h., less discount of 3 cents a k. w. h. if paid in 10 days. Current for sign lights, 5 cents a k. w. h., with discount of 5% for payment in 10 days. Minimum monthly charge of 75 cents and \$1 for suburban districts. No wiring or lamp renewals. For power: 5.5 cents gross a k. w. h. up to 3 h. p., prices ranging from 5.5 to 1.6 cents, according to h. p. installation, with discount of 5%, excepting upon bills of 1,000 h. p. or over, when it is 1 mill a k. w. h. if paid on or before 10th of month. In Mattapoisett, Bay View, Nonquit and Westport, 1 cent more in each case than in New Bedford and Fairhaven. For	10.45 ¹	10.45 ¹

¹ 13 cents in Mattapoisett, Dartmouth and Westport.

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1919.	1918.
New Bedford — <i>Con.</i> . .	night or 24-hour service, from 4 cents gross to 1.6 cents gross a k. w. h., according to h. p. installation, with discount of 5% for payment in 10 days, excepting on bills of 500 h. p. or over, when the discount is 1 mill a k. w. h. Minimum charge of \$1.50 a month. Current for charging batteries, 5 cents a k. w. h., with discount of 5% for payment in 10 days.		
Newburyport, . . .	For light: 15 cents gross a k. w. h., with discount of 2 cents a k. w. h. when bill is paid on or before 12th day of month. Minimum charge of 75 cents a month. No free wiring or lamp renewals except for sign and window lights. Sign and window lighting, 8 cents a 5-watt lamp a month for first 100; all over 100, 6 cents a lamp per month; 10-watt lamp, 15 cents a month; and prices range from this to \$3.25 a month for a 300-watt lamp. For power: 9½ cents gross a k. w. h., prices ranging from 9½ to 3 cents a k. w. h., according to monthly consumption, with discount of 1 cent a k. w. h. for payment by the 12th of the month. Minimum monthly charge for motors, \$1 for each rated h. p. For heating and cooking: 15 cents net a k. w. h. on first 20 k. w. h., and 4 cents net a k. w. h. on all in excess of 20 k. w. h. Minimum monthly charge of \$3.	13	13
North Adams, . . .	For light: 12 cents gross a k. w. h., less discount of 1 cent a k. w. h.; 50-watt tungsten lights, burned all night and every night, \$18 each a year. No wiring. Renewals of carbon lamps free. For power: 5 cents net a k. w. h. on first 2,000 k. w. h. a month; 3 cents net a k. w. h. on next 6,000 k. w. h. a month; 2½ cents a k. w. h. on next 22,000 k. w. h.; and 2½ cents a k. w. h. on all over 30,000 k. w. h. Monthly load factor discounts of from 2½ to 10%, according to quantity consumed per h. p. installed. Also a discount of 1% a year on contracts for not less than two nor more than five years. Customers guarantee \$1 a month a h. p. installed.	11	11
Northampton, . . .	For light: 10 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid within 10 days. Minimum monthly charge of 75 cents. No wiring or free lamp renewals. For power: 5 cents gross a k. w. h. for first 500 k. w. h. a month, 2½ cents a k. w. h. for next 9,500 k. w. h. a month and 2.1 cents a k. w. h. for all in excess of 10,000 k. w. h. a month, with a discount of 5% for payment within 10 days. Also load factor discounts ranging from 2½ to 12½%, according to number of k. w. h. consumed monthly per h. p. installed. Additional discount of 1% a year on contracts for not less than two nor more than five years. Minimum guarantee of \$12 a year a h. p. of connected load. Automobile charging stations: public, 5 cents net; and private, 6 cents net a k. w. h.	9	9

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1919.	1918.
Norton, . . .	<p>For light: 18 cents gross a k. w. h. with discounts, if paid before the 10th of month, of 1 cent a k. w. h. on bills of \$35 a month or under, and 2 cents a k. w. h. on bills of more than \$35 a month. Minimum monthly charge of 75 cents. Porch lights, \$1.25 net a month. No wiring or renewals.</p> <p>For power: 14 cents net a k. w. h. Prices range from 14 to 4.4 cents a k. w. h., according to quantity used. Minimum charge, \$1 a month a h. p. of demand.</p> <p>For cooking and heating: 18 cents gross a k. w. h. for first 10 k. w. h. used a month, with discount of 1 cent a k. w. h. for payment in 10 days; 4 cents a k. w. h. for all in excess of 10 k. w. h. a month.</p>	17	15
Pepperell, . . .	<p>For light: 12 cents net a k. w. h. Churches and schools, 10 cents net a k. w. h. Minimum charge of \$9 a year. No wiring or lamp renewals.</p> <p>For power: 12 cents net a k. w. h. for first 15 k. w. h. a month, and 5 cents a k. w. h. for all over 15 k. w. h.</p>	12	12
Pittsfield, . . .	<p>For light: 12 cents gross a k. w. h. for first 50 hours' use of each k. w. of demand a month; 10 cents a k. w. h. for next 50 hours' use; 8 cents a k. w. h. for next 100 hours; 7 cents each for next 300 hours; and 6 cents each for over 500 hours, less discount of 5% for payment on or before 15th of month. In Dalton 14 cents gross, in Lanesborough 15 cents, and in Hinsdale 16 cents a k. w. h. for first 50 hours' use a month of each k. w. of demand; rates for larger uses same as in Pittsfield, less discount of 5% for payment on or before 15th of month. No wiring. No free lamp renewals.</p> <p>For power: 7 cents net a k. w. h., prices ranging from 7 cents net to 2 cents net, according to quantity used a month, with a rental charge for motors belonging to company of \$2 a month for $\frac{1}{2}$ h. p. to \$20 a month for 35 h. p. Minimum monthly charge to customers not owning motors, from \$2 for $\frac{1}{2}$ h. p. to \$20 for 35 h. p., and to customers owning their motors, 75 cents a month, plus 25 cents a connected h. p. or fraction thereof.</p> <p>For heating and cooking: 10 cents a k. w. h. for first 10 k. w. h., and 4 cents a k. w. h. for balance of month's use, with minimum charge of \$1 a month.</p>	11.4 ¹	11.4 ¹
Plymouth, . . .	<p>For light: 17 cents gross a k. w. h. for first 100 k. w. h. a month, 13 cents a k. w. h. for next 100 k. w. h., 11 cents for next 100 k. w. h. and 10 cents a k. w. h. for all additional current, with discount of 1 cent a k. w. h. for prompt payment of bills of over 75 cents, and 2 cents a k. w. h. to customers who use their lights practically every night in the week. Minimum monthly charge of 75 cents a month net for yearly customers, and summer</p>	16	15

¹ 13.3 cents in Dalton, 14.25 cents in Lanesborough, 15.2 cents in Hinsdale.

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1919.	1918.
Plymouth — <i>Con.</i>	customers pay \$9 a season in advance. No wiring. No free lamp renewals. For power: 10.5 cents net a k. w. h., ranging from this to 3.5 cents, according to monthly consumption. Wholesale power rate: 8.5 cents a k. w. h. for first 100 k. w. h. a month; 5.5 cents for next 300; 4.5 cents for next 600; 3.5 cents for next 2,000; 2.8 cents for next 12,000; 2.5 cents for next 50,000; and 2.2 cents for next 1,000,000 k. w. h. a month, with discount of 5% on bills of \$10 and over, and 10% on bills of \$100 and over, for payment by 15th of month. To all power bills is added an extra war cost of 20%. Minimum monthly charge of \$1 a h. p. for from $\frac{1}{2}$ h. p. to 5 h. p. motors. For heating: 17 cents gross , with a discount of 1 cent a k. w. h. on first 15 k. w. h. and 4 cents net a k. w. h. on all over 15 k. w. h.		
Provincetown, . . .	For light: 20 cents net a k. w. h. Ready to serve charge of 75 cents a month. No wiring or free renewals.	20	20
Quincy,	For power: 10 cents net a k. w. h. For light: 15 cents gross a k. w. h., less discount of 20% for payment by 15th of month on bills of less than \$60, 25% on bills of \$60 or more and less than \$80, 30% on bills of \$80 or more and less than \$100, and 33 $\frac{1}{3}$ % on bills of \$100 or more. Minimum charge of \$6 a year. Mazda clusters for store lighting: 5 100-watt lamps burning from dusk until midnight, \$4 each a month; burning from dusk until 10 P.M., \$3.50 a month. By contract: \$1 a month for each 25-watt lamp, \$2 a month for each 40-watt lamp. No wiring. No free lamp renewals. For power: 10 cents gross a k. w. h., with discount of 10% if paid by 15th of month, and additional discounts from 10 to 50%, according to monthly consumption. Minimum charge of \$1 a h. p. of demand.	12	13.5
Randolph,	For light: 17 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment in 15 days. Store rate: minimum charge of \$48 a year a k. w. of demand and 8 cents a k. w. h. for current consumed. Minimum charge at regular lighting rate, 75 cents a month. For power: 16 cents gross a k. w. h. to 2 $\frac{1}{2}$ cents a k. w. h., according to monthly consumption, with discount of 10% for payment by 15th of month. Large power customers, 5 to 2 $\frac{1}{2}$ cents a k. w. h. Minimum monthly charge of \$1 for each h. p. of motor installed. For heating: 5 cents net a k. w. h., or 13 cents a k. w. h. for first 20 k. w. h. plus 3 cents a k. w. h. for additional current.	16	16
Salem,	For light: 13 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment within 15 days of date of bill. A minimum charge of 50 cents a month, or 75 cents a month for short period, as the summer season. Long	12	11

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1919.	1918.
Salem — <i>Con.</i>	<p>hour burning schedule: a service charge of \$50 a k. w. a year for first 10 k. w. of demand and \$36 a k. w. a year for all in excess of 10 k. w., to be made in 12 equal monthly charges, plus 7 cents a k. w. h. for first 250 k. w. h. a month, 6 cents a k. w. h. for next 500 k. w. h., 5 cents a k. w. h. for next 1,000 k. w. h. and $4\frac{1}{2}$ cents a k. w. h. for all in excess of 1,750 k. w. h., with discount of 1 cent a k. w. h. for current used if paid within 15 days of date of bill. For auxiliary break-down service, \$1.50 net a month for each kilowatt of demand. Minimum charge of \$1 a month for each installation. No wiring. No free lamp renewals.</p> <p>For power: 10 cents gross a k. w. h. for first 40 k. w. h., 8 cents gross for next 60 k. w. h. a month, 7 cents a k. w. h. for next 100 k. w. h., each succeeding block of current being sold at a lower rate than the preceding one, down to 2 cents a k. w. h. for last 40,000 k. w. h., the minimum net rate at which current will be offered being $1\frac{1}{2}$ cents a k. w. h.; these rates subject to a discount of 10% for payment in 10 days and load factor discounts from 2 to 40%, these discounts being determined by dividing kilowatt consumption by h. p. of demand; and 5 mills a k. w. h. added to net monthly bill. To these rates is added 1 cent net a k. w. h. Minimum charge of \$1 a month a k. w. of demand.</p> <p>For cooking and heating: 13 cents gross a k. w. h. for first 20 k. w. h. a month, 5 cents a k. w. h. for all over 20 k. w. h., with discount of 1 cent a k. w. h. for payment in 15 days. Minimum charge of \$2 net a month for each meter installed.</p>		
Seekonk,	<p>For light: 10 cents net a k. w. h. to $4\frac{1}{2}$ cents net a k. w. h., according to monthly consumption. Minimum charge of \$2.50 a month. Yearly contract rate: annual service charge of \$126 a k. w. for maximum demand of from $\frac{1}{10}$ to 10 k. w., ranging from this to \$30 a k. w. for maximum demand of 200 k. w. or over, plus charge for current of 1.2 cents to 1 cent a k. w. h.; minimum charge, one-twelfth of annual service charge. No wiring. No lamp renewals. Rate to summer customers: service charge of \$6 a year payable monthly. Current charge, $7\frac{1}{2}$ cents a k. w. h., provided no bills net less than 9 cents a k. w. h. Minimum charge of \$10 a season to summer customers, who are also required to deposit \$10 as guarantee of payment of bills.</p> <p>For power: 8.5 cents net a k. w. h., with varying discounts determined by amount of monthly bills and h. p. of installation; minimum charge of \$1 a month for installations of less than 2 h. p., 50 cents a h. p. a month for installations of from 2 to 10 h. p., \$5 a month for installations exceeding 10 h. p. Yearly contract rate for customers signing for a contract of at least 200 k. w.; lighting not to ex-</p>	10	10

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1919.	1918.
Seakonk — Con.	<p>ceed 25% of total demand may be used under this rate; annual service charge of \$20.40 a k. w. from 200 to 300 k. w.; for 300 to 500, a service charge of \$17.40, with same charge for current; from 500 to 750, \$16.40, from 750 to 1,000, \$15.40, from 1,000 to 1,500, \$14.40, in each case plus a charge for current of 1.05 cents a k. w. h.; for 1,500 k. w. h. or over, \$14.40 plus a charge for current of $\frac{1}{2}\%$ of a cent a k. w. h. Yearly contract rate for customers signing a contract with demand of 10 h. p. or over monthly. Service charge of \$1.80 a h. p. for 10 to 20 h. p. to \$1.40 a h. p. for 75 h. p. and over, with current charge of 1.9 cents to 1.4 cents a k. w. h.</p> <p>For heating and cooking: service charge of \$2 a month for 4 kilowatts of demand or less; from 5 to 7 k. w., \$3 a month; over 7 k. w., \$3 a month plus \$1 for each k. w. or fraction in excess of 7 k. w., plus a current charge of $1\frac{1}{2}$ cents a k. w. h. for current used.</p> <p>For storage battery and irrigation: 5 cents net a k. w. h. for first 100 k. w. h. used a month; 3 cents a k. w. h. for next 200 k. w. h., and 2 cents a k. w. h. for excess over 300 k. w. h. used a month.</p>		
Shirley,	<p>For light: 12 cents net a k. w. h. Minimum charge of \$9 a year. For factories, 10 cents a k. w. h. for first 100 k. w. h. a month, 9 cents a k. w. h. for next 100, 8 cents a k. w. h. for next 100, and 7 cents a k. w. h. for all over 300. Minimum yearly charge of 1,200 watts. No free wiring or lamp renewals.</p> <p>For power: 5 cents gross a k. w. h., less discount of 5% for prompt payment. Minimum yearly charge of \$12.</p> <p>For heating and cooking: 7 cents net a k. w. h. for first 10 k. w. h. used, 3 cents a k. w. h. for next 115, and 2 cents a k. w. h. for all over 125 k. w. h. of monthly consumption; also a demand charge of 40 cents a 100 watts monthly. Minimum monthly charge of \$2.50.</p>	12	12
Southeastern Mass. (Marion).	<p>For light: 17 cents gross a k. w. h. for first 200 k. w. h. a year, 14 cents a k. w. h. for next 100 k. w. h., and 12 cents a k. w. h. for over 300 k. w. h., less a discount of $\frac{1}{2}$ cent a k. w. h. for payment in 15 days. Minimum charge, 75 cents a month. No wiring or lamp renewals.</p> <p>For power: 15 cents net a k. w. h. for all power up to and including $\frac{1}{2}$ h. p. of maximum demand; 10 cents a k. w. h. for all above $\frac{1}{2}$ h. p. On yearly contract of 6 h. p. or over, a monthly primary charge of 12 cents gross for first 50 hours' use of demand, and a secondary charge of 4 cents gross for all in excess of 50 hours' use, less discounts based on yearly maximum demand of from 20 to 62$\frac{1}{2}\%$, and a discount of 10% for payment by 15th of month. To all power charges should be added 20%. Minimum charge of \$1 a month a h. p. of maximum demand.</p>	16 $\frac{1}{2}$	15

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1919.	1918.
Southeastern Mass. (Marion) — <i>Con.</i>	For miscellaneous energy: 15 cents net a k. w. h. for first 10 k. w. h. a month, and 4 cents a k. w. h. for all over 10 k. w. h. a month.		
Southern Berkshire (Stockbridge).	For light: 18 cents gross a k. w. h. less discount of 2 cents for payment in 15 days. Minimum charge of \$9 a year. No wiring or free renewals. For power: 10 cents net a k. w. h. for first 50 k. w. h. a month, and prices ranging from this down to 2.1 cents a k. w. h. for all over 2,000 k. w. h. a month, all rates with a surcharge of 20%. A discount of 10% for primary 2,200-volt service, customer purchasing transformer, and an additional 10% if guaranteed monthly consumption of 5,000 k. w. h. is made, and service purchased at 11,000 volts, customer purchasing required equipment. Minimum charge of \$1 a month a h. p.	16	14 ¹
Spencer,	For light: 19 cents gross a k. w. h., with discount, if paid within 10 days, of 2 cents on first 100 k. w. h. a month. On all in excess of 100 k. w. h., 15 cents net a k. w. h. Minimum monthly charge of 75 cents. No wiring. Free renewal of carbon lamps. For power: 8 cents net a k. w. h. on first 50 k. w. h. a month of maximum demand, and 2½ cents net a k. w. h. on all in excess of this, with discounts on more than 8 k. w. h. varying from 5 to 45%, according to monthly consumption. Also 1% a year on contracts for not less than two nor more than five years. Minimum charge of \$1 a month a h. p. of connected load.	17	15
Suburban (Revere), .	For light: 12 cents gross a k. w. h., with a discount of 1 cent a k. w. h. if bill is paid in 15 days. Minimum monthly charge of 75 cents. Long hour burning rate: \$50 a k. w. of demand a year for first 10 k. w. of demand, and \$36 a k. w. for all in excess of this, plus charge for current varying from 7 cents for first 250 k. w. h. a month to 4½ cents a k. w. h. for all above 1,750 k. w. h., all less prompt payment discount of 1 cent a k. w. h. Minimum charge for this rate, ½ of the annual demand charge. Long hour burning rate for summer customers: 12 cents gross a k. w. h. less a discount of 1 cent a k. w. h. for payment within 10 days of date of bill, and a minimum charge of \$1 a month for each installation. The minimum charge for the season shall be \$5. By contract, from \$1 to \$6.50 a lamp a month, according to hours burned and size of lamps. Contract rates to customers using 10,000 k. w. h. or over for light and power; first 10,000 at 11 cents a k. w. h.; excess of 10,000 k. w. h. in 4 consecutive months at 6 cents a k. w. h. No free lamp renewals. For power: 6 cents net a k. w. h. up to 186 k. w. h. down to 2½ cents a k. w. h. for all over 3,730 k. w. h., and a service charge of \$1.50 a	11	10

¹ Price of Stockbridge Lighting Co.

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1919.	1918.
Suburban (Revere) — Con.	<p>month a k. w. of demand. Special rates to certain large customers for both light and power given with lighting rates. For automobile charging: 12 cents a k. w. h. for current used from 4 to 9 P.M., and 8 cents a k. w. h. for that used from 9 P.M. to 4 P.M. of day following, both rates subject to discount of 1 cent a k. w. h. for prompt payment. Minimum charge of \$2 a month for each installation.</p> <p>For cooking and heating: 12 cents gross a k. w. h. for first 20 k. w. h., and 5 cents a k. w. h. for all over 20 k. w. h., less a discount of 1 cent a k. w. h. for payment within 15 days of date of bill. Minimum charge of \$2 a month for each installation.</p> <p>For refrigerating service: \$3.50 a month per k. w. of maximum connected capacity, for which 100 hours' use per k. w. connected is allowed; all current in excess of 100 hours, 3 cents net a k. w. h.</p>		
Sunderland, . . .	<p>For light: 15 cents gross a k. w. h. for first 100 k. w. h. a month to 8 cents a k. w. h. for 300 k. w. h. or over a month, less discount of 10% if paid in 10 days. Minimum monthly charge of 50 cents. No wiring or lamp renewals.</p> <p>For power: 6 cents net a k. w. h. for first 300 k. w. h. a month to 1.85 cents for 10,000 k. w. h. or over a month. Minimum monthly charge of \$1.50 up to and including 3 h. p.; for an installation of more than 3 h. p., 50 cents a h. p. connected.</p>	13.5	11.7
Tyngsboro, . . .	For light: 15 cents net a k. w. h. Minimum monthly charge of 75 cents. No wiring or lamp renewals.	15	15
Union (Franklin), . .	<p>For light: 15 cents gross a k. w. h., with discount of 1 cent for payment in 10 days. Yearly contract rate: \$4 a month for each k. w. of connected load, plus 7 cents a k. w. h. for current used. Ready-to-serve charge of \$9 a year. No wiring or free lamp renewals.</p> <p>For power: 10 cents net a k. w. h., prices ranging from 10 to 4 cents, according to monthly consumption, with minimum monthly charge of \$1 net a h. p. of connected capacity; \$2.25 a month a h. p. of yearly maximum demand, plus 2½ cents a k. w. h., less discounts to 40%, based on maximum demand, and discount of 10% for payment in 10 days; 20% added to all above rates.</p> <p>For heating and other miscellaneous energy: 15 cents gross a k. w. h., with discount of 1 cent a k. w. h. on the first 10 k. w. h. a month for payment in 10 days, and 3 cents a k. w. h. for all exceeding 10 k. w. h. a month. A ready-to-serve charge of \$1 a month.</p>	14	13
United (Springfield), .	For light: 10 cents net a k. w. h. for less than 150 k. w. h. a month of each 25-watt lamp or its equivalent, and 9 cents a k. w. h. where at least 150 k. w. h. a month are used. Hospital	10	10

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1919.	1918.
United (Springfield) — Con.	and charitable institutions using electricity every night, 7 cents a k. w. h. For customers using their capacity long hours the rates are 7 cents a k. w. h. Minimum charge of \$8 a year. No wiring. Carbon lamps renewed free; mazda lamps at list prices. For power: 5 cents net a k. w. h. to 2½ cents net a k. w. h., according to installation and quantity used. If more than 50 k. w. h. per h. p. are used per month, the rate is 2 cents a k. w. h. Minimum charge of \$15 a year a h. p. For miscellaneous energy: 6 cents net a k. w. h.		
Vineyard (Oak Bluffs),	For light: 35 cents gross in June, July, August and September, with discount of 5% for payment in 10 days. For same months, one 25-watt unit, \$1 a month; second unit, 80 cents a month; additional units, 60 cents a month. A minimum season charge of 3 months' net bill and not less than \$9 is payable in advance. Discount of 5% if bill is paid before 10th of month. For remainder of year, 25 cents a k. w. h. and discount of 40% on bills paid within 10 days. When a summer residence customer advances \$15 to cover extra meter investment, a meter charge will be made of 15 cents a k. w. h. and a capacity charge of 60 cents a month for one unit, \$1 a month for two units, and additional units 35 cents each. No wiring or free lamp renewals. For power: 6 cents net a k. w. h., subject to a minimum monthly net bill of \$2 for each h. p. or fraction thereof, or \$1.50 for first 500-watt capacity of heating devices or fraction thereof. Additional power capacity, 50 cents net a month for each ¼ of a h. p. in excess of 1 h. p., and for heating devices, 50 cents net a month for each 250-watt unit or fraction thereof. Service limited to time from midnight to 6 p.m. Moving-picture machines , including 10 units of lighting capacity, \$2.50 for each evening performance, and \$1.25 for each afternoon performance. Discount of 20% for prompt payment in June, July, August and September, and 30% remainder of year.	33.25	23.75
Ware,	For light: 16 cents gross , with discount of 1 cent a k. w. h. for less than 100 k. w. h. if paid on or before 10th of month, prices on more than 100 k. w. h. ranging from 14 to 9 cents a k. w. h., according to amount consumed, with discount of 10% for payment on or before 10th of month. Store and hotel rate: 13 cents gross a k. w. h. for first 50 k. w. h., and 9 cents a k. w. h. for all over 50, less discount of 10% for prompt payment. Minimum monthly charge of 75 cents. No wiring. No lamp renewals. For power: 8 cents gross a k. w. h. for first 50 hours' use of maximum demand, and 2½ cents a k. w. h. for all current consumed thereafter, less discount of 10% for payment in 10 days,	15	14

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1919.	1918.
Ware — <i>Con.</i>	and discounts from 10 to 50%, based on monthly maximum h. p. demand, all plus approximately $\frac{1}{2}$ cent additional a k. w. h. to cover increased coal costs, and 20% additional to cover other increased costs of operation. Minimum monthly charge of \$1 a h. p. of maximum demand. For miscellaneous energy: 16 cents gross a k. w. h. and 4 cents a k. w. h. for all over 10 k. w. h., with discount of 1 cent a k. w. h. for prompt payment. Ready-to-serve charge of \$1 a month.		
Webster,	For light: 12 cents gross a k. w. h. to 6 cents a k. w. h. for 1,200 k. w. h. and over, with discount of 10% for payment by the 10th of month; maximum monthly bill at any rate not to exceed minimum at next lower rate. Minimum monthly charge of 75 cents. No wiring. Renewal of carbon and gem lamps free. For power: 6½ cents gross a k. w. h. for first 150 k. w. h. to 2 cents for 55,000 k. w. h. or over, with discount of 10% for payment on or before the 10th of month; maximum monthly bill at any rate not to exceed the minimum at the next lower rate.	10.8	10.8
Weymouth,	For light: 17 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid by 15th of month. Stores pay a charge of \$48 a k. w. of demand, plus 8 cents a k. w. h. for current used. Minimum monthly charge of 75 cents to yearly customers and \$6 a season to summer customers. No wiring or free lamp renewals. For power: 15 cents gross a k. w. h., less discount of $1\frac{1}{2}$ cents a k. w. h. for payment by 15th of month. Small single phase motors on lighting circuits: on bills up to \$5 a month, 15 cents a k. w. h.; discount, $1\frac{1}{2}$ cents per k. w. h. if bill is paid before the 15th; from \$5 to \$10, 10 cents net a k. w. h.; over \$10, $7\frac{1}{2}$ cents net a k. w. h. Small motors for power only: on bills up to \$5 a month, 15 cents; discount, $1\frac{1}{2}$ cents per k. w. h. if bills are paid before the 15th; bills from \$5 to \$10, $7\frac{1}{2}$ cents; bills over \$10, 5 cents. To large users of power: from 500 to 1,000 k. w. h., $3\frac{1}{2}$ cents a k. w. h.; 1,000 to 5,000 k. w. h., 3 cents; 5,000 k. w. h. and over, 2.68 cents a k. w. h. Gross primary charge of 10 cents a k. w. h. for first 37 hours' use of maximum demand, plus a secondary charge of $2\frac{1}{2}$ cents a k. w. h. for all current in addition, subject to discounts based on maximum h. p. of demand, from 10% on 11 to 20 to 50% on 301 and over; also an additional discount of 10% on demand of 6 h. p. or over. To above prices there are added 20% of amount of bill for excess costs of labor, etc., and 10% for each \$1 increase in coal cost above \$4.80 a gross ton delivered. For cooking: 4 cents net a k. w. h. Minimum monthly charge of \$1.	16	16

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1919.	1918.
Williamstown, . . .	<p>For light: 13 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid in 10 days. Minimum charge of \$9 a year. No wiring. Renewals free of charge.</p> <p>For power: 5½ cents gross a k. w. h. on the first 2,000 k. w. h. a month, with discount of ½ cent for payment in 10 days; next 6,000 k. w. h., 3 cents net a k. w. h.; next 22,000 k. w. h., 2½ cents net a k. w. h.; and all over 30,000 k. w. h., 2½ cents net a k. w. h. Customers guarantee a consumption of \$12 a year a h. p. of connected load. Load factor discounts of from 2½ to 10% according to k. w. h. consumption a month a h. p. installed. Also a discount of 1% a year on contracts of not less than two nor more than five years.</p>	12	12
Winchendon, . . .	<p>For light: 16 cents gross a k. w. h. for first 100 k. w. h. consumed in a month; 13 cents a k. w. h. for next 100; 10 cents a k. w. h. for next 100; and 9 cents a k. w. h. for next 100, with discount of 1 cent a k. w. h. for payment in 15 days. By contract: 16 c. p. lamp burning all night and every night, \$1 a month. Minimum monthly charge of 75 cents. Lamp renewals at a slight advance over cost.</p> <p>For power: 10 cents net to 2.2 cents net, according to monthly consumption. Discount of 10% to customers using primary 2,200 volt service and purchasing their transformers; 20% added to all bills as extraordinary war cost. Minimum monthly charge of \$1 a h. p.</p> <p>For electric ranges: 16 cents gross a k. w. h. for first 10 k. w. h., with discount of 1 cent a k. w. h. for prompt payment, and 3.5 cents net a k. w. h. for all over. Minimum charge, \$2 a month from April to September, inclusive, and \$1 a month remainder of year.</p>	15	15
Worcester, . . .	<p>For light: 8½ cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid in 15 days. Yearly lighting rate: from 8.5 cents a k. w. h. for first 900 k. w. h. of monthly consumption to 5 cents a k. w. h. for 5,000 k. w. h. or more a month, all subject to a prompt payment discount of 1 cent a k. w. h. To any customer who has signed an agreement for not less than 40 k. w. connected a price of \$45 per year a k. w. will be charged for first 40 k. w., \$30 a year for any part of next 40 k. w., \$24 a k. w. for all k. w. exceeding 80, all payable in equal monthly instalments, plus a charge of 2½ cents a k. w. h. for first 5,000 k. w. h. used a month, 2 cents a k. w. h. for next 5,000, and 1½ cents a k. w. h. for all exceeding 10,000 k. w. h. a month, all subject to a prompt payment discount of ½ cent a k. w. h. Minimum charge for residences, stores, etc., \$9 a year; for factories, \$1 a month per k. w. of capacity connected. Price in Leicester: 10 cents gross a k. w. h., with discount of 1 cent if paid in 15 days; minimum charge \$9 a year. No wiring or free renewals of lamps.</p>	7.5 ¹	8 ¹

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1919.	1918.
Worcester — <i>Con.</i>	<p>For power: from 8 cents gross a k. w. h. for first 50 hours' use of maximum demand; 2½ cents gross for all in excess of first 50 hours' use, with discount of 10% on all bills paid within 15 days, and discounts ranging from 10 to 50%, based on yearly maximum k. w. demand. Minimum charge for power for motors, \$1 a month a h. p. of maximum demand for first 9 h. p., ranging from this down to 50 cents a h. p. for 100 h. p. and over.</p> <p>For heating, cooking and automobile charging: 8½ cents gross a k. w. h. for first 10 k. w. h., with discount of 1 cent a k. w. h. for payment within 15 days; 4 cents a k. w. h. for all in excess of 10 k. w. h. a month. In Leicester: 10 cents gross a k. w. h. on first 17 k. w. h., with discount of 1 cent a k. w. h. for payment within 15 days; 4 cents a k. w. h. for all in excess of 17 k. w. h. a month. Minimum charge of \$9 a year per meter.</p>		
Worcester Suburban,	<p>For light: 15 cents gross a k. w. h. for first 520 hours' use of customers' demand, with discount of 1 cent a k. w. h. for payment in 10 days, and 13 cents net a k. w. h. for all additional current consumed. For store lighting, 15 cents a k. w. h.; for church lighting, 15 cents a k. w. h. each with 10% discount. Minimum charge of \$9 a year, payable monthly. Sign lighting: 4 c. p. 5-watt lamp, from not earlier than 6 P.M. to 10 P.M. each night, 75 cents a year. Renewal of carbon lamps free; tungstens at slightly more than cost. Annual lighting contract: 17 cents net a k. w. h. for first 400 hours' use of demand and 10 cents a k. w. h. for all additional current. Minimum monthly charge under this rate is the amount of the 17-cent charge.</p> <p>For power: 6.6 cents net to 2.15 cents, according to monthly consumption, with discount, if paid in 15 days, of 5% on bills of \$10 or over and 10% on bills of \$100 or over plus 20% increase for extraordinary war costs. Minimum charge of \$1 a h. p. a month. Where electricity is needed for lighting in connection with power a lamp load amounting to not more than 15% of the motor h. p. will be allowed, the current for which will be sold at power rates.</p> <p>For cooking, heating and miscellaneous uses: 15 cents net a k. w. h. for first 10 k. w. h. a month, and 4½ cents on all over 10 k. w. h. Minimum monthly charge of \$2.</p>	14	13

Prices, Street Lights.

The following table shows the number of *public* street electric lamps of each wattage in use June 30, 1919, and the price paid, also the average number in use during the year ending on that date, with the average number of hours per night, and nights per month, that they were run: —

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Abington and Rockland,	Abington,	48	285	6.2	30.2	{ \$14.85 per year. \$18.68 per year. \$34.65 per year.
	Cohasset,	155	16	9.5	30.2	{ \$18 per year. \$61.20 per year.
	Hanover,	165	363	5.2	29.5	{ \$16 per year. \$22 per year.
	Hanson,	40	12	5.2	29.5	{ \$16 per year. \$19 per year.
	North Pembroke,	100	70	5.2	29.5	{ \$16 per year. \$19 per year.
	Norwell,	40	1 1/2	5.2	29.5	{ \$16 per year. \$16 per year.
	Rockland,	60	1	5.2	29.5	{ \$16 per year. \$14 per year.
	Scituate,	40	25	5.9	29.6	{ \$22 per year. \$93 per year. \$89 per year.
		35	360	10.8		{ \$20 per year. \$20 per year.
		72	11	5.9		{ \$68 per year.
		500	8			
		48	129	9.5	30.2	{ \$18 per year, less 3% discount. \$78 per year, less 3% discount. \$17.10 per year.
		60	14			
		165	1			
Adams, { Adams,		35	136	10.6	30.4	
		310	92			
	Cheshire,	35	35	10.6	30.4	

Agawam,	489	40	488	6.2	30.4	\$10 per year.
American Woolen Company, { Acton, Maynard,	{ 124 79 255	{ 46 $\frac{3}{4}$ 60 46 $\frac{3}{4}$	{ 203 252	{ 6.0 6.0	{ 30.4 30.4	{ \$16 per year. \$16 per year.
Amesbury, { Amesbury, Salisbury,	{ 400 20 24 18 11 9 122 2	{ 50 300 375 50 375 400 40 300	{ 397 20 24 20 11 9 105 1	{ 6.2 20 5.0 10.9 6.2	{ 25.4 30.4 30.4 30.4 25.4	{ \$15.80 per year. \$68.88 per year. \$72.82 per year. \$20.55 per year. \$104.25 per year, magnetite. \$93.37 per year, tungsten. \$16.39 per year. \$65 per year.
Amherst, { Amherst, Hadley, Hatfield, Whately,	{ 377 28 115 226 1 51	{ 75 250 75 75 250 75	{ 404 112 227 51	{ 6.5 10.8 5.7 5.7	{ 30.4 30.4 30.4 30.4	{ \$14 per year. \$47.50 for 10 lamps and \$49.50 for 18 lamps per year. \$23 per year. \$15.50 per year. \$45 per year. \$20 per year.
Athol, { Athol, Erving, Orange,	{ 319 108 6 316 32 127 211 79	{ 50 75 1,000 25 50 25 50 75	{ 430 316 31 127 290	{ 10.6 — 10.6 — 10.6	{ 30.4 — 30.4 — 30.4	{ \$18 per year. \$21 per year. \$190 per year. Operated at option of town, service metered. \$18 per year. Operated at option of town, service metered. \$18 per year. \$21 per year.
Attleboro,	{ 5 955 101 45 13 20	{ 500 50 100 200 500 40	{ 5 1,062 20	{ 4.0 6.9 11.1	{ 30.4 30.2 30.4	{ \$36 per year from 1.30 A.M. to daylight. \$16 per year. \$23 per year. \$30 per year. \$70 per year. \$20 per year under railroad arches, every and all night.

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Ayer,	{ 172 11 6 6 }	{ 35 72 163 50 }	{ 180 6 }	{ 10.7 11.8 }	30.4	{ \$18.35 per year. \$24.50 per year. \$40.80 per year. \$16.50 per year. }
{ Beverly, }	{ 526 6 1 14 }	{ 50 75 100 200 }	{ 539 }	10.7	30.4	{ \$18.50 per year from overhead lines; \$20 per year from conduits. \$30 per year. \$38 per year. \$65 per year from overhead lines; \$66.50 per year from conduits. \$80 per year on conduits. \$79 per year on overhead lines. \$90 per year. \$18.50 per year. \$65 per year. \$23 per year. \$18.50 per year. }
{ Hamilton, Topsfield, Wenham, }	{ 314 110 276 2 62 183 }	{ 475 535 50 200 50 50 }	{ 425 266 62 182 }	{ 6.1 5.5 6.1 }	{ 30.4 30.3 30.4 }	{ \$22.50 per year. \$100 per year. \$25 per year. \$100 per year. }
Blackstone, { Blackstone, Millville, }	{ 103 9 60 6 }	{ 40 320 50 320 }	{ 103 9 60 6 }	{ 10.7 10.7 }	{ 30.4 30.4 }	{ Summer lights, \$1.50 per month 40 candle power, with minimum of 6 months' year-round lights. First 150 lights, \$1.40 each; next 100 lights, \$1.35; next 100 lights, \$1.30; next 100 lights, \$1.25; next 100 lights, \$1.20; next 100 lights, \$1.15. All lights run from half hour after sunset until 12 o'clock. Lights burn every night during June, July, August and September; moonlight schedule balance of year. }
Buzzards Bay, { Barnstable, Chatham, Falmouth, Sandwich, Yarmouth, }	{ 93 4 643 56 34 }	{ 40 60 40 40 40 40 }	{ 97 - 580 56 34 }	{ 6.1 6.1 5.6 6.1 6.1 }	{ 27.2 27.2 27.2 29.4 27.2 }	

Cambridge,	{ 1,058	47	2,102	10.7	30.4	{ \$17 per year; ornamental poles, \$19.00 per year. \$17 per year for bridge fixtures. \$20 per year goosenecks overhead lines. \$21 per year bridge fixtures. \$28 per year ornamental pole, metropolitan park. \$26 per year single lamp, tungsten arc. \$61 per year, 98 3-lamp tungsten arcs with hoods. \$27 per year, ornamental pole, under ground. \$51 per year, single lamp tungsten arc with globe. \$165 per year, ornamental pole (2 light, total watts 490) novalux. \$13 per year as a fixed charge, and operating charge of \$0.0185 per lamp hour. \$72.50 per year. \$98 per year.
	26	47				
	101	60				
	298	72				
	574 2	155 245				
Central Mass.,	11	400	217 {	6.0 10.7	30.4	{ \$17.50 per year. \$15.50 per year. \$16.50 per year. \$15.50 per year. \$16 per year. \$17.50 per year. \$17.50 per year. \$17.50 per year. \$19.25 per year. \$35 per year. \$20 per year. \$14.81 per year. \$19 per year. \$16 per year. \$12.25 per year. 16.50 per year.
	128	530				
	131	530				
	75	25				
	111	47				
	112	47				
	10	47				
	65	25				
	81	25				
	25	25				
Charlestown,	50	25	38	9.2	30.4	{ \$21.12 per year. \$36 per year; \$0.0137 per hour running cost.
	170	25				
	4	71				
	27	25				
	154	25				
	316	25				
	93	47				
	220	25				
	8	47				
	109	25				
Charlestown,	38	40	1 297	10.7	30.4	
	1 295	60 550				

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Chester,	{ 38 6	{ 25 40	44	4.4	30.4	{ \$20 per year. \$25 per year. \$15 per year. \$75 per year.
Citizens' (Nantucket),	{ 135 28 3	{ 40 200 600	158	5.3	30.4	
Clinton, { Clinton, Lancaster, {	{ 577 24 41 197	{ 35 60 72 47	640	10.5	30.4	{ \$18.75 per year. \$21.65 per year. \$24 per year. \$19.50 per year, less 10% discount.
Easthampton, { Easthampton, Southampton,	{ 351 22	{ 48 48	339 22	10.7 10.7	30.4 30.4	{ \$23 per year. \$23 per year.
Arlington,	{ 437 21 1 85 99 8	{ 60 80 100 600 60 125	542	6.2	30.4	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour. \$14 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$36 per year, fixed cost; running cost, $1\frac{1}{2}$ cents per lamp hour. \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.
Ash and,	{ 99 8	{ 60 125	107	7.1	30.4	{ Ten-year contract. Ten-year contract. Ten-year contract.
Bedford,	{ 5 184	{ 40 60	187	5.7	28.0	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract.
Bellingham,	{ 36	{ 60	36	4.9	29.2	

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.	
(Carlisle, .	39	60	39	5.7	28.0	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.	Ten-year contract. ²
	56	600	56	10.5	30.4	\$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour.	
	145	- 3	143			\$36 per year, magnetite arcs, fixed cost; running cost, $1\frac{3}{10}$ cents per lamp hour.	
	589	60				\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.	
Chelsea, .	1	80				\$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour.	
	25	125	649	8.7	29.8	\$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.	Ten-year contract. ²
	5	250				\$25 per year, fixed cost; running cost, 1 cent per lamp hour.	
	31	600				\$36 per year, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour.	
Dedham, .	15	40	15	- 4	- 4	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.	
	3	40				\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.	
	766	60				\$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour.	
	1	60				\$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.	
Dover, .	1	80				\$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.	
	3	125	788	6.3	30.4	\$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour.	
	9	500				\$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour.	
	8	600				\$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour.	
Framingham, .	139	60				\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.	
						\$12 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.	
						\$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour.	
						\$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour.	
Holliston, .	19	80	162	5.0	29.3	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.	Ten-year contract. ²
						\$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour.	
						\$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour.	
	4	600				\$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour.	

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Hopkinton,	181	60	181	4.8	28.3	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ³ { \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour. \$14 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour. \$25 per year, fixed cost; running cost, 1 cent per lamp hour. \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ²	Ten-year contract. ²
Lexington,	574 17 4 55 3	60 80 100 125 250	647	5.1	28.0	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ² \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour. \$36 per year, fixed cost; running cost, 1 cent per lamp hour.	Ten-year contract. ²
Lincoln,	124	60	124	4.4	27.2	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ² \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.	Ten-year contract. ²
Medfield,	2 195	40 60	197	4.4	27.2	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ² \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.	Ten-year contract. ²
Medway,	307	60	307	4.9	28.2	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ² \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.	Ten-year contract. ²
Millis,	62	60	62	4.8	28.2	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ² \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.	Ten-year contract. ²
Milton,	1 894 9	60 80 600	897	10.3	30.4	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ² \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.	Ten-year contract. ²
Natick,	4 547 1 65 27 1	40 60 60 80 125 500	641	6.7	30.4	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ² \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour. \$36 per year, fixed cost; running cost, 1 cent per lamp hour.	Ten-year contract. ²

¹ All Edison lamps given in candle power.

² When agreements are made for a longer period than one year, a discount of 1 per cent per year from the prices stated is allowed for each year up to 10.

³ Magnetite series.

⁴ These lamps are under control of town authorities.

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Needham,	{ 641 1 4 500 24 600 1,662 2 41 44 22 3 125 5 11 7 250 4 215 227 325 5	{ 32 40 500 600 40 60 40 80 60 60 60 100 125 200 250 600 - ³ 60 60 100	{ 669 1,894 209 227 327	{ 5.0 10.3 5.0 5.1	{ 27.8 30.4 28.1 27.9	{ For 1,600 hours burning, 400 lamps at \$15 each; excess over 400 lamps, \$13 each; additional hours at $\frac{1}{10}$ cent per hour. Each arc lamp same price as 5 incandescents. Twenty-year contract giving 20 per cent discount from prices stated. \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. \$10.80 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour. \$12 per year, fixed cost; running cost, $\frac{1}{2}$ cent per lamp hour. \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$25 per year, fixed cost; running cost, 1 cent per lamp hour. \$36 per year, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour. \$36 per year, fixed cost; running cost, $1\frac{3}{10}$ cents per lamp hour. \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. \$14 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.
Newton,						Ten-year con-tract. ²
Norfolk,						
Sharon,						Ten-year con-tract. ²

Edison (Boston) — Con. ¹	Sherborn,	73	60	73	6.8	30.4	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
		5	60	1,408	10.5	30.4	\$15.50 per year net.
		927	60				\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
		106	125				\$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.
	Somerville,	375	600	131	10.5	30.4	\$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour.
		132	- 3				\$36 per year, magnetite arcs, fixed cost; running cost, $1\frac{3}{10}$ cents per lamp hour.
		5	40				\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
		299	60	345	5.8	30.4	\$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour.
		10	80				\$18 per year, fixed cost; running cost, $\frac{10}{10}$ cent per lamp hour.
	Stoneham,	17	125				\$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour.
		14	600	174	4.9	27.4	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
	Sudbury,	174	60				\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
		506	60				\$12 per year, fixed cost; running cost, $\frac{10}{10}$ cent per lamp hour.
		14	80	522	8.4	29.2	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
		694	60				\$12 per year, fixed cost; running cost, $\frac{10}{10}$ cent per lamp hour.
		4	80				\$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.
		98	125	943	9.2	30.4	\$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour.
		150	600				\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
	Walpole, .	14	80				\$12 per year, fixed cost; running cost, $\frac{10}{10}$ cent per lamp hour.
		694	60	522	8.4	29.2	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
		4	80				\$12 per year, fixed cost; running cost, $\frac{10}{10}$ cent per lamp hour.
		98	125				\$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.
	Waltham,	98	125				\$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour.
		150	600				\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.

¹ All Edison lamps given in candle power.² When agreements are made for a longer period than one year, a discount of 1 per cent per year from the prices stated is allowed for each year up to 10.³ Magnetite series.

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Watertown,	1	40	825	6.9	30.4	Ten-year contract. ² { \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. \$14 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$36 per year, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour. \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ²
	733	60				
	20	100				
Wayland,	23	125	239	5.1	27.7	Ten-year contract. ² { \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. \$14 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ²
	50	600				
	242	60				
Weston,	450	60	459	4.9	26.5	Ten-year contract. ² { \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. \$14 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ²
	7	100				
	2	100				
Westwood,	249	60	241	5.3	28.0	Ten-year contract. ² { \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour. \$14 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ²
	350	60				
	220	80				
Winchester,	11	100	632	6.5	30.4	Ten-year contract. ² { \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour. \$14 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$25 per year, fixed cost; running cost, 1 cent per lamp hour. \$30 per year, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour. \$36 per year, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour.
	12	100				
	25	125				
	2	250				
	8	250				
	11	600				

Edison (Boston)

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	609	60	711	6.0	30.4	<div> <div> <div>\$10.80 per year, fixed cost; running cost, $\frac{1}{2}$ cent per lamp hour.</div> <div>\$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.</div> <div>\$36 per year, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour.</div> </div> <div> <div>\$15.67 per year.</div> <div>\$15.20 per year, moonlight; \$17.10 per year every night to 1 A.M.</div> <div>\$24.32 per year.</div> <div>\$15.52 per year.</div> <div>\$18 per year.</div> <div>\$18 per year.</div> <div>\$40 per year.</div> <div>\$50 per year.</div> <div>\$65 per year.</div> <div>\$16 per year.</div> <div>\$18 per year.</div> <div>\$50 per year.</div> <div>\$16 per year.</div> <div>\$16 per year.</div> <div>\$15.65 per year.</div> <div>\$32.75 per year.</div> <div>\$18 per year.</div> <div>\$15.65 per year.</div> </div> <div> <div>Ten-year contract.²</div> </div> </div>
Woburn, . . .	1 2 103	100 125 600	711	6.0	30.4	
Avon, . . .	108 224	46.9 46.9	108	5.6	29.7	
Bridgewater, . . .	12 195 44	71.5 46.9 46.9	236	5.4	28.9	
East Bridgewater, . . .	1,767	46.9	193	5.4	29.0	
West Bridgewater, . . .	21 86 205	155 229.5 310	40	10.8	30.4	
Brockton, . . .	12 183	46.9 46.9	2,079	10.8	30.4	
Hanson, . . .	12 183	60 46.9	11	10.8	30.4	
North Easton, . . .	1 8	244.9 60	184	10.6	30.4	
Pembroke, . . .	402	46.9	8	10.8	30.4	
Stoughton, . . .	35	163.4	434	6.4	30.4	
Unionville, . . .	36	46.9	36	7.9	30.4	
Whitman, . . .	391	46.9	384	5.8	29.8	
Fall River, . . .	74 319 1,102	625 50 375	74 319 1,090	5.2	25.2	<div> <div>24 cents per night until midnight.</div> <div>\$20 per year.</div> <div>22 cents per night, all night.</div> <div>30 cents per night, all night.</div> </div>
Fall River, . . .	274 363	625 50	270 363	10.8 10.8	30.4 30.4	<div> <div>\$20 per year.</div> <div>\$20 per year.</div> </div>

¹ All Edison lamps given in candle power.² When agreements are made for a longer period than one year, a discount of 1 per cent per year from the prices stated is allowed for each year up to 10.

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Fitchburg,	{	46.8	7	5.2	30.3	{ \$43.716 for 291 244-watt lamps, 890 46.8-watt lamps and 4 70.8-watt lamps; additional lamps, 244-watt, \$72 each; 46.8-watt, \$20 each; 70.8-watt, \$60 each. \$18 per year. \$16.25 per year.
	400	70.8	400	10.8	30.4	
	915	46.8	903	5.3	30.4	
	321	244	321	5.3	30.4	
Ashby,	{	35	34	10.9	30.4	{ \$24 per year. \$23.07 per year. \$12.60 per year. \$34 per year. \$16.50 per year. \$16.66 per year. \$23 per year. \$48 per year. \$78 per year.
	34	75	14	10.9	30.4	
	84	60	13	10.9	30.4	
		40	103	10.9	30.4	
Franklin,	{	75	36	10.9	30.4	{ \$24 per year. \$23.07 per year. \$12.60 per year. \$34 per year. \$16.50 per year. \$16.66 per year. \$23 per year. \$48 per year. \$78 per year.
	14	40	36	10.9	30.4	
	13	75	151	10.9	30.4	
	98	40	78	10.9	30.4	
Gardner,	{	47	153	10.4	30.4	{ \$21 per year. \$18.75 per year. \$20 per year. \$25 per year. \$20 per year. \$20 per year.
	641	47	737	10.6	30.4	
	109	72	50	5.7	30.4	
	50	47	60	6.1	30.4	
Essex,	{	47	44	5.4	30.4	{ \$14.75 per year. \$14.35 per year. \$67.50 per year until 2 A.M., and \$77.88 per year all night. \$75 per year until 12 o'clock, and \$90 per year all night. \$13.75 per year.
	44	47	54	10.6	30.4	
	55	47	128	5.4	28.4	
	128	40	1,128	6.4	27.9	
Gloucester,	{	450	82	9.3	29.5	{ \$14.75 per year. \$14.35 per year. \$67.50 per year until 2 A.M., and \$77.88 per year all night. \$75 per year until 12 o'clock, and \$90 per year all night. \$13.75 per year.
	21	400	30	11.3	30.4	
	310	40	315	5.9	27.9	
	11	250				

Great Barrington,	Egremont,	29	40	28	5.3	30.4	\$15 per year.
	Hartsville,	1	40	1	5.3	30.4	\$15 per year.
	New Marlborough,	7	50	7	10.6	30.4	\$20 per year.
	Sheffield,	50	40	50	5.3	30.4	\$15 per year.
	Great Barrington,	278	50	278	10.7	30.4	\$18.50 per year.
	Southfield,	6	475	6	4.0	30.4	\$70 per year.
		8	40	8	5.3	30.4	\$15 per year.
	Ashfield,	51	75	51	11.2	30.4	\$23.75 per year.
	Bernardston,	35	31.4	39	10.8	30.4	\$15.90 per year.
	Buckland,	87	155	89	10.8	30.4	\$50 per year.
Greenfield,	Colrain,	2	155	39	11.2	30.4	\$50 per year.
	Conway,	15	25	52	10.8	30.4	\$5 per year.
	Deerfield,	21	50	121	10.8	30.4	\$24 per year.
	Greenfield,	4	100	276	10.8	30.4	\$24 per year.
		52	71	120	10.8	30.4	\$23 per year.
		120	46.8	143	10.8	30.4	\$50 per year.
		1	155	77	10.8	30.4	\$24 per year.
		290	71	456	10.8	30.4	\$78 per year.
		7	480	120	10.8	30.4	\$78 per year.
		75	310	143	10.8	30.4	\$78 per year.
Harvard,	Northfield,	44	388	77	10.8	30.4	\$15 per year.
	Shelburne,	143	31.4	82	10.8	30.4	\$16.20 per year.
Haverhill,		66	40	82	6.2	30.4	\$16.20 per year.
		6	155	53	5.0	30.4	\$50 per year.
		5	31	456	10.8	30.4	\$90 per year.
		82	530	176	10.8	30.4	\$18.72 per year.
		53	46.8	22			\$86.40 per year.
		458	330	22			\$122.50 per year.

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Huntington,	{ 44 1 1	{ 40 100 500	{ 44 1 1	{ 9.3	30.4	{ \$17 per year. \$70 per year.
{ Andover, Boxford,	{ 289 29 23	{ 50 480 60	{ 287 29 23	{ 6.6 6.5	{ 29.3 30.4	{ \$15 per year. \$68 per year. \$17 per year.
Lawrence, { Lawrence,	{ 636 234 350	{ 60 310 480	{ 656 601	10.9	30.5	{ \$18 per year. \$78 per year. \$87 per year.
{ Methuen, North Andover,	{ 18 430 342	{ 510 50 50	{ 420 342	{ 6.6 6.6	{ 29.3 28.9	{ \$16 per year. \$70 per year. \$16 per year.
{ Lee, Lee, { Lenox, South Lee,	{ 170 7 6 10 20 40	{ 60 100 250 60 60 60	{ 182 10 20 39	{ 5.4 9.4 5.4 5.2	{ 28.9 30.4 28.9 29.1	{ \$18 per year. \$25 per year. \$57.50 per year. \$18 per year. \$20 per year. \$18 per year.
Leominster,	{ 830 95 56 5	{ 35 47 60 72	{ 829 156	{ 6.6 10.8	{ 30.4	{ \$14 per year until 1 o'clock. \$17 per year all night. \$16 per year until 1 o'clock. \$19 per year all night. \$18 per year until 1 o'clock. \$21 per year all night. \$24 per year.

Billericay, Chelmsford, Dracut,	247	46	246	6.5	30.4	\$18 per year.
	389	46	388	6.5	30.4	\$18 per year.
	191	46	191	6.4	30.4	\$18 per year.
	190	528	190	5.0		\$80 per year.
Lowell,	604	65	603	10.8	30.8	\$21 per year.
	671	500	667			\$90 per year.
	50	528	50			\$112.50 per year.
	35	46	35	6.7	30.4	\$20 per year.
Tewksbury,	12	60	12	6.4	30.4	\$18 per year.
	210	46	210			
Westford,	208	40	208	10.0	30.4	\$18 per year.
Lynn,	9	300	53	5.1	30.4	\$20 per year service charge, plus 1.9 cents per lamp hour, current charge.
	117	495	1,577			\$8.50 per year, service charge; additional (coal clause), a charge or credit of \$0.0063 per lamp hour for every \$1 increase or decrease on \$8.50 per gross ton of coal.
	332	300	308	10.4		\$30 per year, service charge; plus 1.53 cents per lamp hour, current charge; additional (coal clause), a charge or credit at \$0.041 per lamp hour for every \$1 increase or decrease on \$8.50 per gross ton of coal.
	37	495				\$19.25 per year; additional (coal clause), a charge or credit of 2 cents per lamp hour for every \$1 increase or decrease on \$8.50 per gross ton of coal.
Nahant,	58	45		9.3	30.2	\$81 per year; additional (coal clause), a charge or credit of 13 cents per lamp per month for every \$1 increase or decrease on \$8.50 per gross ton of coal.
	63	300	114			\$16 per year.
						\$90 per year.
						Additional (coal clause), a charge or credit of 2 cents per lamp per hour for every \$1 increase or decrease on \$8.50 per gross ton of coal.
Saugus,	489	32	491	10.7	30.4	\$19.25 per year.
	2	250				\$81 per year.
	9	495				
Swampscott,	321	45	414	9.3	30.2	\$101.25 per year; additional (coal clause), a charge or credit of 13 cents per lamp per month for every \$1 increase or decrease on \$8.50 per gross ton of coal.
	85	300				
	11	300		10.4	30.4	

COMPANY.		Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Everett,	.	29	163	29	5.1	30.4	{ \$44.75 per year.
		739	47				{ \$18 per year.
		212	163	941	10.8		{ \$61.18 per year.
		212	163				{ \$30.59 per year.
Malden,	.	29	400	29	5.4	30.4	{ \$80.75 per year.
		1,232	47	1,406	10.8		{ \$18 per year.
		56	163				{ \$61.18 per year.
		124	260.8				{ \$75 per year.
Medford,	.	24	400	24		30.4	{ \$110.50 per year.
		17	163	17	5.1		{ \$43.80 per year.
		829	47	826	7.1		{ \$15 per year.
		204	163	204	10.8		{ \$60 per year.
Melrose,	.	20	400	20	5.2	30.4	{ \$80.75 per year.
		772	47	824	10.8		{ \$18 per year.
		53	163				{ \$60 per year.
		21	400	21			{ \$110.50 per year.
Manchester,	.	239	60	278	10.6	30.4	{ \$36.30 per year.
		35	100				{ \$45.70 per year.
		5	250				{ \$79.50 per year.
Marlborough,	.	39	50	38	6.2	30.4	{ \$16.25 per year.
		14	50	14	6.2	30.4	{ \$17.50 per year.
		510	50				{ \$15 per year.
		260	75	815	7.3	30.4	{ \$17 per year.
Northborough, Southborough, Westborough,	.	50	600	164	6.2	30.4	{ \$80 per year.
		165	50	294	6.1	30.4	{ \$15.75 per year.
		300	50				{ \$15.75 per year.
		206	50	263	6.7	30.4	{ \$17.50 per year.
Marlborough,	.	59	75				{ \$20 per year.

{ Hopedale, Milford, {	{ 220 6 635 71 87 }	{ 35 40 35 47 72 }	{ 236 787 }	{ 10.9 10.9 }	{ 30.4 30.4 }	{ \$18 per year. \$18 per year. \$19.75 per year. \$24 per year. }
Mill River, . . .	117	31.02	117	4.9	30.4	\$15 per year.
{ Acushnet, Dartmouth, . Dartmouth (Cove Village), . Fairhaven, . Fairhaven Bridge, Mattapoisett, .	28	100	33	5.1	30.4	{ \$17.88 per year. \$20.88 per year.
	97	60	132	6.3	20.0	6 cents per night.
	37	75	28	10.7	30.4	\$20 per year.
	30	60	241	6.0	30.4	{ \$13.92 per year. \$21.24 per year.
	7	75	7	6.0	30.4	\$18.75 per year.
{ New Bedford, {	240	50	68	3.7	30.4	{ 5 cents per night to 12 o'clock. \$18.24 per year. \$44.40 per year.
	9	75	1,032	10.7	30.4	{ \$62.76 per year. \$80 per year. \$87.50 per year. \$150 per year.
	69	60	556			
	906	80				
	134	175				
{ New Bedford, {	11	300				
	403	375				
{ Newburyport, . . .	119	388	355	11.1	30.4	{ \$16,600 per year; \$25 per year each additional 125 watts; \$55 per year each additional 265 watts; \$68.50 per year each additional 370 watts.
	11	465				
{ North Adams, . . .	2	540				
	51	125				
{ North Adams, {	210	265	104	10.6	30.4	{ \$20,046 per year, less 3% discount for 233 4-ampere arcs and 104 50-watt tungstens burning every night; additional arcs, \$78 per year; incandescents, \$18 each per year.
	95	370	233			

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Northampton,	{ 57	{ 162.36	{ 60	{ 5.0	{	{ \$27.24 per year.
	3	245.52	{ 737	6.4	30.4	{ \$58 per year.
	736	34.98	{	{	{	{ \$15.50 per year.
	126	34.98	{ 215	10.7	{	{ \$17 per year.
	{ 1	{ 71.28	{	{	{	{ \$27.40 per year.
Pepperell,	87	162.36	{	{	{	{ \$39.35 per year.
	3	245.52	{	{	{	{ \$68 per year.
Pittsfield,	217	40	217	6.1	30.4	\$9.65 per year.
	{ 267	{ 50	{ 267	{ 7.2	{ 30.4	{ \$21 per year.
Plymouth,	48	50	48	5.9	30.4	\$20 per year.
	20	50	20	5.9	30.4	\$18 per year.
Pittsfield,	{ 1,471	{ 50	{ 1,448	{	{	{ \$15.50 per year.
	17	75	16	10.8	30.4	{ \$19.50 per year.
Plymouth,	{ 178	{ 300	{ 180	{	{	{ \$65 per year.
	3	500	87	{	{	{ \$97.40 per year.
Plymouth,	{ 93	{ 500	{	{	{	{ \$101 per year.
	{ 61	{ 50	{ 59	{ 10.8	{ 28.8	{ \$20 per year.
Plymouth,	45	50	40	10.9	28.8	\$20 per year.
	67	50	62	10.7	29.3	\$20 per year.
Plymouth,	13	50	13	6.0	29.3	\$16 per year.
	15	350	15	5.7	30.2	\$90 per year.
Plymouth,	{ 470	{ 50	{ 415	{ 10.8	{ 28.8	{ \$20 per year.
	17	350	18	10.9	30.4	\$110 per year.

Provincetown,	.	.	.	134	40	132	9.9	30.4	\$18 per year.
Quincy,	.	.	.	{ 1,400 211 }	{ 40 368 }	{ 1,391 199 }	10.8	30.4	{ \$18 per year. \$75 per year. }
Randolph and Holbrook,	{ Holbrook, Randolph, }	.	.	{ 150 265 17 }	{ 50 50 450 }	150 1 282	4.7 10.9 4.7	24.7 30.4 24.7	\$15 per year. \$80 per year. { \$15 per year. \$60 per year. }
		.	.	{ 33 904 214 110 5 20 }	{ 525 46.8 155 250 300 525 }	{ 33 1,217 20 }	5.4 10.9	30.4	{ \$38,000 per year, every night and all night, except 30 luminous arcs which are extinguished at mid- night, based on: 50 525-watt luminous arcs lamps; 849 46.8-watt incandescent lamps; 196 155-watt incandescent lamps; 104 250-watt incandescent lamps. All in excess at \$90 per year for arc lights to midnight; \$110 per year for arc lights all night; \$49 per year for incandescents all night, 46.8 watts; \$58.13 per year for incandescents all night, 155 watts; \$71.25 per year for incandescents all night, 250 watts. }
Salem,	.	.	.	.	.	.	.	.	.
Seekonk,	.	.	.	77	47.3	77	11.0	30.4	\$12 per year.
Shirley,	.	.	.	{ 176 14 }	{ 40 150 }	190	10.5	30.4	\$15 per year.
Southeastern Mass.,	{ Marion, Rochester, Wareham, }	.	.	{ 136 28 20 353 15 }	{ 40 40 40 75 }	174 20 369	4.5 4.5 4.3	27.3 27.3 24.4	{ \$16 per year. \$26.50 per year for underground. \$15 per year. \$15 per year. \$21 per year. }
	

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Southern Berkshire, Stockbridge, West Stockbridge,	184	40	184	10.1	30.2	{ \$18.75 per year overhead system. \$33 per year underground system. \$15 per year overhead system. \$27 per year underground system. \$3 per year for each 75-watt lamp.
	{ 198 6	{ 40 75 }	198	5.5	30.4	
	57	40	57	5.5	30.4	
Spencer,	{ 221 52 }	{ 47 60 }	273	5.4	30.4	{ 14 cents for first 108 k. w. h. consumed per year per fixture; 6 cents for all over 108 k. w. h.
Suburban, Winthrop,	{ 627 119 $\frac{1}{2}$ 460 56 $\frac{1}{2}$ }	{ 46.86 155.10 46.86 367.62 }	737	10.6	30.4	{ \$18.72 per year. \$60 per year. \$18.72 per year. \$86.40 per year.
			513	10.6	30.4	
			22	10.6	30.4	\$25 per year.
Sunderland,	22	75	22	10.6	30.4	
Tyngsboro, { Dunstable, Tyngsborough,	22	40	22	5.4	30.4	\$10 per year.
	49	40	49	10.5	30.4	\$18 per year.
			72	6.9	30.4	\$16 per year.
Union (Franklin), { Bellingham, Foxborough,	{ 75 100 98 55 307 9 $\frac{1}{2}$ 4 $\frac{1}{2}$ }	{ 28 28 33 47 33 47 47 }	252	6.9	30.4	{ \$15.30 per year. \$16.40 per year. \$18.84 per year. \$17.30 per year. \$32.80 per year, per cluster. \$51 per year, per cluster.
			354	7.4	30.4	
			8	7.4	30.4	\$15.55 per year.
Plainville, Wrentham,	79	28	78	6.9	30.4	\$16.44 per year.
	169	33	169	5.1	30.4	\$15.54 per year.

United (Spring- field),	Agawam, . . .	14	100	14	10.8	30.4	\$15 per year overhead and \$20 per year underground.
	Longmeadow, . . .	258	80	250	10.8	30.4	\$15 per year overhead and \$20 per year underground.
	Ludlow, . . .	1	400	1	10.8	30.4	\$70 per year.
	Springfield, . . .	425	80	422	10.8	30.4	{ \$15 per year overhead and \$20 per year underground. \$15 per year overhead and \$20 per year underground. \$15 per year overhead and \$20 per year underground.
		28	100	41			
		12	200	41			
		1,911	400	1,897			\$70 per year, and \$75 per year with special ornamental poles.
	Springfield Bridge, . . .	29	100	51	10.8	30.4	\$15 per year.
	West Springfield, . . .	315	80	311	10.8	30.4	{ \$15 per year overhead and \$20 per year underground. \$70 per year, and \$75 per year with special ornamental poles.
		91	400	91			
Vineyard (Oak Bluffs),	{ Edgartown, . . .	59	40	59	7.6	28.0	\$21.60 per year.
		283	40				{ \$16.80 per year for 130 lamps. \$16.20 per year for 58 lamps.
	{ Oak Bluffs, . . .	17	250	227	5.8	28.0	\$6 for 4 months for 83 lamps.
		91	40				{ \$5.80 for 4 months for 12 lamps. \$36 for 4 months for 17 lamps.
				85	5.8	28.0	{ \$6 for 4 months for 10 lamps. \$16.80 per year for 81 lamps.
Ware,	{ Hardwick, . . .	3	25	122	8.6	30.4	\$20.25 per year.
		110	32				{ \$21.55 per year. \$107.75 per year in clusters of 5 lamps.
		9	47				\$20 per year.
	{ Ware, . . .	84	32	394	10.2	30.4	\$22.50 per year.
		211	47				{ \$26.60 per year.
		105	72				

2 5-light clusters.

1 3-light clusters.

COMPANY.		Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Webster,	Brimfield,	58	48	58	4.7	30.4	\$13.30 per year.
	Charlton,	61	48	61	4.7	30.4	\$13.30 per year.
	Dudley,	182	48.	177	10.6	30.4	\$17.77 per year.
	Oxford,	246	48	273	6.7	25.0	\$12.25 per year.
		27	70				\$14.15 per year.
	Southbridge,	664	48	677		30.4	\$13.30 per year.
		14	70		10.5		\$25 per year.
		19	532	19			\$107 per year.
	Sturbridge,	86	48	86	4.7	30.4	\$13.30 per year.
	Wales,	53	48	51	4.7	30.4	\$13.30 per year.
Weymouth,	Webster,	592	48	641	10.6	30.4	\$17.77 per year.
		57	56				\$25 per year.
		791	40				\$16.20 per year.
Williamstown,	Weymouth,	28	50	826	8.4	29.4	\$20.25 per year.
		19	250				\$60 per year.
		7	250				\$80 per year, ornamental.
Winchendon,	Williamstown,	87	35	82	10.6	30.4	\$18 per year, less 5% discount.
		35	310	35			\$78 per year, less 5% discount.
		100	40				\$16.70 per year.
Worcester,	Winchendon,	175	50	320	10.5	30.4	\$18.25 per year.
		45	75				\$19 per year.
		237	40	237	5.2	30.4	\$13 per year.
Worcester,	Leicester,	308	525	306	6.0		\$76 per year.
		291	70				\$16.32 per year overhead; \$21 per year underground.
		2,270	85	2,545	10.9	30.4	\$17 per year overhead; \$21.70 per year underground.
Worcester,	Worcester,	1,151	400	1,142			\$70 per year overhead; \$77 per year underground.
		293	525	291			\$90 per year.

Worcester Suburban,	Auburn, .	165	40	165	9.5	30.4	\$16.50 per year.
	Douglas, .	125	40	125	5.6	28.2	\$14 per year.
	Grafton, .	210	40	210	6.4	28.3	\$15 per year.
	South Grafton,	98	40	98	6.2	28.5	\$15 per year.
	Manchaug, .	42	40	42	5.6	28.2	\$14 per year.
	Mendon, .	40	40	23	5.5	28.4	\$15.50 per year.
	Millbury, .	236	40	326	5.8	28.7	\$13.50 per year.
	Rockdale, .	88	75	93	6.2	28.5	\$16.50 per year.
	Sutton Center,	6	100	66	5.8	28.7	\$26 per year.
	Upton, .	92	40	130	6.3	28.3	\$14 per year.
	Uxbridge, .	66	40	236	10.6	30.4	\$17.25 per year.
	Whitinsville, .	100	40	268	6.5	27.6	\$13.50 per year.
	Wilkinsonville,	30	75	61	6.3	28.3	\$16.50 per year.
		199	40				\$20 per year.
		37	75				\$22.50 per year.
		262	40				\$15 per year.
		6	75				\$18.25 per year.
		61	40				\$15 per year.

HYDRO-ELECTRIC COMPANIES.

The following table gives the names of the corporations and associations under the supervision of the Board who were engaged on June 30, 1919, in making and selling or distributing and selling electricity generated primarily by water power, with the towns in which their plants are located or through which their transmission lines pass, and their outstanding capital stock and bonds: —

NAME.	Locality.	Capital Stock.	Bonds.
Central Massachusetts Power Company,	Palmer, ¹	- ²	-
Franklin County Power,	Erving, ¹	- ²	-
Holyoke Water Power,	Wendell,	\$1,200,000 ³	-
	Holyoke,		
	South Hadley,		
	Adams, ⁴		
	Auburn,		
	Ayer, ⁴		
	Bennington, Vt.,		
	Berlin,		
	Bolton,		
	Boylston, ⁴		
	Brookfield,		
	Buckland,		
	Charlemont,		
	Clarksburg,		
	Chintou, ⁴		
	Colrain,		
	Conway,		
	Deerfield,		
	Dunstable,		
	Enfield,		
	Fitchburg, ⁴		
	Florida,		
	Gardner, ⁴		
New England Power,	Groton,	7,598,900	\$6,961,000
	Heath,		
	Holden, ⁴		
	Hudson, ⁴		
	Lancaster, ⁴		
	Leicester,		
	Leominster, ⁴		
	Leverett,		
	Leyden,		
	Lunenburg,		
	Millville,		
	Millbury, ⁴		
	Monroe, ⁴		
	Monson,		
	North Adams, ⁴		
	North Brookfield,		
	Northborough,		
	Northbridge,		
	Oxford,		
	Palmer, ⁴		
	Pelham,		
	Pownal, Vt.,		

¹ Owns hydraulic development and power station only.

² Unincorporated.

³ Generation and sale of electricity a minor portion of its business.

⁴ Town where the company sells electricity.

NAME.	Locality.	Capital Stock.	Bonds.
New England Power — <i>Con.</i>	Readsboro, Vt., . . .	-	-
	Rowe, . . .		
	Royalston, . . .		
	Shelburne, ¹ . . .		
	Shirley, ¹ . . .		
	Shrewsbury, . . .		
	Shutesbury, . . .		
	Somerset, Vt., . . .		
	Spencer, . . .		
	Stamford, Vt., . . .		
	Sterling, ¹ . . .		
	Stratton, Vt., . . .		
	Sunderland, . . .		
	Sutton, . . .		
	Townsend, ¹ . . .		
	Uxbridge, ¹ . . .		
	Walloomsac, N. Y., ¹ . . .		
	Ware, ¹ . . .		
	Warren, ¹ . . .		
	Warwick, . . .		
	Webster, . . .		
	West Boylston, ¹ . . .		
	West Brookfield, . . .		
	Westminster, ¹ . . .		
	Whitingham, Vt., . . .		
	Wilmington, Vt., . . .		
	Winchendon, ¹ . . .		
Turners Falls Power and Electric,	Woodford, Vt., . . .	\$9,636,600 ²	\$250,000
	Worcester, ¹ . . .		
	Agawam, . . .		
	Amherst, . . .		
	Chicopee, . . .		
	Easthampton, . . .		
	Greenfield, . . .		
	Leverett, . . .		
	Ludlow, . . .		
	Mittineague, . . .		
	Northampton, . . .		
	Springfield, . . .		
	Turners Falls, . . .		
	Westfield, . . .		
	West Springfield, . . .		

¹ Town where the company sells electricity.² Also \$26,310 employees' stock at \$10 par a share.

These companies were brought under the supervision of the Board by chapter 742 of the Acts of the year 1914. As this act did not take effect until Aug. 1, 1914, the first returns received from these companies were for the year ending June 30, 1915. The character of their business and property is so different from electric companies engaged in the local supply of electricity that it has seemed best, for the present, at least, not to group them with the other electric companies, save with respect to their balance sheets, operating and profit and loss accounts, which will be found among those of the gas and electric companies in Appendix B, and to the statistical information found in Appendix E. Moreover, the terms upon which their sales of electricity in bulk are made are so complex that it is impracticable to abstract and tabulate their prices.

WATER COMPANIES.

The following table gives the names of the corporations under the supervision of the Board who were engaged on June 30, 1919, in distributing and selling water, with the names of the localities and populations supplied, and their outstanding capital stock and bonds:—

NAME.	Locality.	Popula- tion.	Capital Stock.	Bonds.
Amherst,	{ Amherst, West Pelham,	{ 5,558 499 }	\$150,000	-
Ashfield,	Ashfield,	994	15,600	-
Aspinwall,	Lenox, ¹	3,242	10,000	-
Barnstable,	{ Barnstable, Yarmouth,	{ 4,995 1,415 }	75,000	\$75,000
Berkshire,	{ Lee, Lenoxdale,	{ 4,481 3,242 }	20,000	20,000
Brant Rock,	Marshfield (Brant Rock), .	1,725	5,000	-
Bridgewater,	Bridgewater,	9,381	100,000	75,000
Cheshire,	Cheshire,	1,535	15,000	-
Cohasset,	Cohasset,	2,800	100,000	80,000
Cottage City,	Oak Bluffs,	1,245	100,000	90,000
Dedham,	Dedham,	11,043	200,000	113,000
East Mountain,	West Stockbridge,	1,277	4,000 ²	-
Edgartown,	Edgartown,	1,276	32,500	32,500
Fairhaven,	Fairhaven,	6,277	125,000	-
Grafton,	Grafton,	6,250	80,000	80,000
Granville Center,	Granville Center,	784	9,300	-
Groton,	Groton,	2,333	34,800	24,000
Hill,	Prospect Hill (Stockbridge),	1,901	- ³	-
Hingham,	{ Cohasset (in part), . . . Hingham, Hull, Cohasset,	{ 2,800 5,264 2,200 2,800 }	440,000	120,000
Holliston,	Holliston,	2,788	50,000	50,000
Housatonic,	Housatonic (Great Barrington). Humarock Beach (Scituate),	6,627 2,661	40,000	-
Humarock Beach,	{ Humarock Beach (Scituate), Ferry Hill (Marshfield), .	{ 2,661 1,725 }	10,000	-

¹ Supplies Aspinwall Hotel only.² Unincorporated.³ No capital stock issued.

NAME.	Locality.	Popula- tion.	Capital Stock.	Bonds.
Lenox,	{ Lenox,	3,242 }	\$86,600	\$84,000
	{ North Stockbridge,	1,901 }		
Ludlow Manufacturing,	Ludlow,	6,251	29,000	—
Medfield,	Medfield,	3,648	24,000	—
Milford,	{ Hopedale,	2,663 }	200,000	200,000
	{ Milford,	13,684 }		
Millbury,	Millbury,	5,295	113,000	85,000
Mountain Spring,	Southampton,	950	1,500	—
Northfield,	Northfield (in part),	1,782	2,000	—
Northfield Schools, ¹	East Northfield,	—	— ²	—
Norton,	Norton,	2,587	75,000	75,000
Onset,	Point Independence (Ware- ham),	5,176	25,000	20,000
Oxford,	Oxford,	3,476	50,000	35,000
Palmer,	Palmer,	9,468	30,000	30,000
Riverside,	Gill (in part),	951	10,000	—
Salisbury, ³	Salisbury,	1,717	90,000	85,000
Scituate,	Scituate,	2,661	250,000	100,000
Sheffield,	Sheffield,	1,862	20,000	18,000
Southbridge,	Southbridge,	14,217	200,000	—
South Egremont,	South Egremont,	599	9,000	6,000
Stockbridge,	Stockbridge,	1,901	43,000	18,000
Sunderland,	Sunderland,	1,278	10,700	—
Wanacomet,	Nantucket,	3,166	54,350	45,000
Westford,	Westford,	2,843	40,000	35,000
Westhampton,	Westhampton,	430	1,500	—
Weston,	{ Wayland (in part),	2,033 }	50,000	50,000
	{ Weston,	2,342 }		
Westwood,	Westwood (in part),	1,448	— ⁴	—
Williamstown,	Williamstown,	3,981	100,000	160,000

¹ Supplies Northfield Seminary and certain private customers in East Northfield.² No capital stock issued.³ Owns and operates a sewer system on Salisbury Beach.⁴ Unincorporated.

These companies were brought under the supervision of the Board by chapter 787 of the Acts of the year 1914. This act did not take effect until Aug. 1, 1914, and the first returns received from these companies were for the year ending June 30, 1915. The majority of the companies are small, and in many cases their books of accounts and records of physical

property and of operations had been of the simplest character, making it difficult to assemble in this report the information gathered in a form useful and reliable for purposes of comparison. But considerable progress in this respect has been made meantime. In the pages following may be found tables of prices classified as between fixture and metered rates. In Appendix C the balance sheets, operating, profit and loss accounts may be found in detail, and in Appendix F certain statistics relative to physical conditions and operations are tabulated.

Prices.

A number of the water companies do not meter water consumed by their customers, but base their charges upon the character of the premises or fixtures supplied. The two following tables set forth the schedules in force on June 30, 1919, first, of those companies charging meter rates, and second, of those whose prices are based on other factors, so far as it is practicable to tabulate them in view of their number and variety: —

TABLE 1. — *Meter Rates.*

COMPANY.	Prices.	Minimum Yearly Charge.	Prompt Pay- ment Dis- counts (Per Cent).
Amherst,	Rates per quarter: first 3,600 cubic feet, 22 cents per 100 cubic feet; next 3,600 cubic feet, 13 cents per 100 cubic feet; next 6,000 cubic feet, 9 cents per 100 cubic feet; next 130,000 cubic feet, 7 cents per 100 cubic feet; next 130,000 cubic feet, 6 cents per 100 cubic feet; next 400,000 cubic feet, 4½ cents per 100 cubic feet; all in excess, 3½ cents per 100 cubic feet. Contract rates for building purposes: brick per thousand, 10 cents; stone work per cubic yard, 5 cents; concrete work per cubic yard, 5 cents; plastering per 100 yards, 20 cents.	\$8 00	—
Barnstable,	25 cents per 100 cubic feet,	9 00	—
Bridgewater,	Rates per quarter: 18,000 cubic feet or less, per 100 cubic feet, 25 cents; between 18,000 and 38,000 cubic feet, per 100 cubic feet, 22½ cents; between 38,000 and 58,000 cubic feet, per 100 cubic feet, 20 cents; in excess of 58,000 cubic feet, per 100 cubic feet, 15 cents.	5 00 ¹	—
Cohasset,	Per 100 cubic feet, 35 cents,	—	5 ²

¹ Quarterly.

² Fine for overdue payment.

TABLE 1. — *Meter Rates* — Continued.

COMPANY.	Prices.	Minimum Yearly Charge.	Prompt Pay- ment Dis- counts (Per Cent).
Cottage City (Oak Bluffs).	Rates per quarter: first 5,000 cubic feet, 24 cents per 100 cubic feet; next 45,000 cubic feet, 20 cents per 100 cubic feet; next 50,000 cubic feet, 16 cents per 100 cubic feet; next 100,000 cubic feet, 12 cents per 100 cubic feet; above 200,000 cubic feet, 9 cents per 100 cubic feet. Meter rentals from 25 cents per quarter for $\frac{1}{2}$ or $\frac{3}{8}$ inch meters to \$10 per quarter for 4-inch meters.	\$14 00	—
Dedham,	First 6,700 cubic feet, 25 cents per 100 cubic feet; next 20,100 cubic feet, 23 cents per 100 cubic feet; next 13,400 cubic feet, 18 cents per 100 cubic feet; next 26,800 cubic feet, 15 cents per 100 cubic feet; over 67,000 cubic feet, 10 cents per 100 cubic feet. Contract with the town of Dedham, \$8,500 net.	6 00 ¹	10
East Mountain (West Stockbridge).	50 cents per 1,000 gallons if over 20,000 gallons are used yearly.	—	33 $\frac{1}{2}$
Edgartown,	Rates per quarter: first 10,000 cubic feet, 25 cents per 100 cubic feet; all in excess, 20 cents per 100 cubic feet.	16 00	—
Fairhaven,	Rates per annum: 100,000 gallons or less, 30 cents per 1,000 gallons; 100,000 to 500,000 gallons, 25 cents per 1,000 gallons; over 500,000 gallons, 20 cents per 1,000 gallons; over 1,500,000 gallons, 18 cents per 1,000 gallons.	10 00	—
Grafton,	35 cents per 1,000 gallons, ²	—	—
Granville Center,	Semiannual rates: 20,000 gallons or less, \$8; over 20,000 gallons, 25 cents per 1,000 gallons.	16 00	—
Groton,	First 2,000 cubic feet, 37 $\frac{1}{2}$ cents per 100 cubic feet; second 2,000 cubic feet, 33 $\frac{1}{2}$ cents per 100 cubic feet; third 2,000 cubic feet, 30 cents per 100 cubic feet; fourth 2,000 cubic feet (and over), 25 cents per 100 cubic feet, with discount of 10% on 50,000 feet or more a quarter. Hydrants, \$25 per year.	6 00	—
Hingham,	Monthly rates: first, 2,000 cubic feet, 28 cents per 100 cubic feet; next 7,000 cubic feet, 23 cents per 100 cubic feet; next 15,000 cubic feet, 20 cents per 100 cubic feet; next 40,000 cubic feet, 18 cents per 100 cubic feet; over 64,000 cubic feet, 16 cents per 100 cubic feet. Meter rentals from \$2 per annum for $\frac{1}{8}$ -inch meters to \$8 for 2-inch meters. Pro rata for larger sizes.	9 50	—
Holliston,	Daily rates: less than 65 cubic feet a day, 30 cents; from 65 to 130 feet daily, 27 cents; rates to 13 $\frac{1}{2}$ cents for over 650 cubic feet daily.	9 00	—
Housatonic,	Rates per quarter: first 5,000 cubic feet, 22 cents per 100 cubic feet; all over 5,000 cubic feet, 5 cents per 100 cubic feet.	12 00	—

¹ \$12 for full plumbed house.² Rates plus increase of 30 per cent.

TABLE 1. — *Meter Rates* — Continued.

COMPANY.	Prices.	Minimum Yearly Charge.	Prompt Pay- ment Dis- counts (Per Cent).
Lenox, . . .	35 cents per 1,000 gallons,	\$15 00	—
Ludlow, . . .	Rates per quarter: first 5,000 cubic feet, 22 cents per 100 cubic feet; all over 5,000 cubic feet, 5 cents per 100 cubic feet.	6 00	—
Milford, . . .	Monthly rates: first 1,000 cubic feet, 35 cents per 100 cubic feet; next 2,000 cubic feet, 24 cents per 100 cubic feet; next 7,000 cubic feet, 18 cents per 100 cubic feet; next 5,000 cubic feet, 12 cents per 100 cubic feet; over 15,000 cubic feet, 11 cents per 100 cubic feet.	11 00	—
Millbury, . . .	33,333 gallons per year, \$15; over 33,333 gallons per year, 45 cents per 1,000 gallons. For large consumers using 2,000 gallons daily, 45 cents per 1,000 gallons; next 2,000 gallons daily, 40 cents per 1,000 gallons; next 2,000 gallons daily, 35 cents per 1,000 gallons; for next 2,000 gallons, 30 cents per 1,000 gallons; all over, 25 cents per 1,000 gallons.	15 00	—
Northfield, . . .	30 cents per 100 cubic feet to 1,500 feet; second 1,500 feet, 25 cents; third 1,500 feet, 20 cents. For houses occupied by two families supplied through one meter, the same rates are applicable to 2,250 feet instead of 1,500 feet.	9 00	—
Northfield Schools, . . .	Semiannual rates: first 2,000 cubic feet, \$6; second 2,000 cubic feet, 25 cents per 100 cubic feet; third 2,000 cubic feet, 20 cents per 100 cubic feet; fourth 2,000 cubic feet, 15 cents per 100 cubic feet; all over 8,000 cubic feet, 10 cents per 100 cubic feet.	12 00	—
Norton, . . .	25 cents per 100 cubic feet,	13 00	—
Oxford, . . .	Semiannual rates: first 25,000 gallons, 30 cents per 1,000 gallons; next 25,000 gal- lons, 25 cents per 1,000 gallons; next 25,000 gallons, 22½ cents per 1,000 gal- lons; next 25,000 gallons, 20 cents per 1,000 gallons; next 25,000 gallons, 17½ cents per 1,000 gallons; next 25,000 gallons, 15 cents per 1,000 gallons; next 25,000 gallons, 12½ cents per 1,000 gal- lons; all in excess of 175,000 gallons, 10 cents per 1,000 gallons.	12 00	—
Palmer, . . .	Rates per annum for domestic purposes: 33,350 gallons, 30 cents per 1,000 gal- lons; all over 33,350 gallons, 25 cents per 1,000 gallons. Rates per quarter for hotels, blocks, livery stables, etc.: 33,350 gallons, 30 cents per 1,000 gal- lons; next 51,650 gallons, 25 cents per 1,000 gallons; next 55,000 gallons, 22 cents per 1,000 gallons; next 60,000 gal- lons, 20 cents per 1,000 gallons; next 50,000 gallons, 18 cents per 1,000 gal- lons; next 50,000 gallons, 16 cents per 1,000 gallons; next 50,000 gallons, 14	10 00	—

TABLE 1. — *Meter Rates* — Continued.

COMPANY.	Prices.	Minimum Yearly Charge.	Prompt Pay- ment Dis- counts (Per Cent).
Palmer — <i>Con.</i>	cents per 1,000 gallons; next 50,000 gal- lons, 12 cents per 1,000 gallons. Meter rentals, \$2 to \$10 per annum ac- cording to size.		
Salisbury,	For large takers, 30 cents per 1,000 gallons. Water not sold by meter for private houses.	\$10 00	—
Sheffield,	Rates per quarter: first 5,000 cubic feet, 22 cents per 100 cubic feet; for all over 5,000 cubic feet, 10 cents per 100 cubic feet.	—	—
Southbridge,	Rates per quarter: first 5,000 cubic feet, 20 cents per 100 cubic feet; next 5,000 cubic feet, 15 cents per 100 cubic feet; next 5,000 cubic feet, 12 cents per 100 cubic feet; next 10,000 cubic feet, 9 cents per 100 cubic feet; over 25,000 cubic feet, 6 cents per 100 cubic feet. Public hydrants, \$35 per year; watering trough, \$50.	\$ 00	—
South Egremont,	Rates per quarter: first 5,000 cubic feet, 22 cents per 100 cubic feet; over 5,000 cubic feet, 10 cents per 100 cubic feet.	—	—
Stockbridge,	$\frac{5}{8}$ -inch meter, one faucet, \$15 for 6,000 cubic feet or less, per year; $\frac{3}{4}$ -inch meter, more than one faucet, \$18 for 6,000 cubic feet or less, per year; $\frac{1}{2}$ -inch meter, one faucet, \$21 for 6,000 cubic feet or less, per year; $\frac{3}{4}$ -inch meter, more than one faucet, \$24 for 6,000 cubic feet or less, per year; 1-inch meter, one faucet, \$24 for 6,000 cubic feet or less, per year; $1\frac{1}{2}$ -inch meter, one faucet, \$30 for 6,000 cubic feet, or less, per year; 2-inch meter, one faucet, \$42 for 6,000 cubic feet or less, per year; in excess of 6,000 and less than 40,000 cubic feet, 30 cents per 100 cubic feet; in excess of 40,000 and less than 100,000 cubic feet, 25 cents per 100 cubic feet; in excess of 100,- 000 cubic feet, 15 cents per 100 cubic feet.	15 00	—
Wannacomet (Nan- tucket),	20 cents per 100 cubic feet,	\$ 00	—
Westford,	20 cents per 100 cubic feet,	10 00	—
Weston,	Annual rates: first 35,000 gallons, \$18; next 65,000 gallons, 35 cents per 1,000 gallons; all over 100,000 gallons, 30 cents per 1,000 gallons.	18 00	— ¹
Westwood,	35 cents per 100 cubic feet,	20 00	—
Williamstown,	Rates per quarter: first 4,000 cubic feet, 22 cents per 100 cubic feet; next 6,000 cubic feet, 15 cents per 100 cubic feet; next 40,000 cubic feet, 10 cents per 100 cubic feet; next 100,000 cubic feet, 5 cents per 100 cubic feet; all over 150,000 cubic feet, 4 cents per 100 cubic feet. For residential purposes consumer guaran- tees minimum quarterly consumption	\$ 00	5 ²

¹ Fine of 25 cents for overdue payment.² Fine for overdue payment.

TABLE 1.—*Meter Rates* — Concluded.

COMPANY.	Prices.	Minimum Yearly Charge.	Prompt Pay- ment Dis- counts (Per Cent).
Williamstown — <i>Con.</i> .	equivalent to \$2 for each dwelling, or \$1.50 for each tenement, and in addition thereto \$1 for each water-closet and 50 cents for each bathtub. For commercial purposes consumer guarantees a quarterly consumption based on size of meter installed: $\frac{5}{8}$ -inch meter and under, \$3 per quarter; $\frac{3}{4}$ -inch meter, \$6; 1-inch meter, \$12; and for each additional $\frac{1}{2}$ inch in meter size, \$6 per quarter.		

TABLE 2. — *Fixture and Other Similar Rates.*

COMPANY.	DWELLING HOUSES.										PRIVATE STABLES.				
	Minimum.	One Family.	FAUCETS.		WATER-CLOSETS.		BATH-TUBS.		URINALS.		Laundry Tubs.	Hose.	Two or More Families Each.		
			First.	Each Additional.	First.	Each Additional.	First.	Each Additional.	First.	Each Additional.					
Ashfield, ¹	-	\$6 00	-	-	\$3 00	\$2 00	\$3 00	\$2 00	\$2 00	-	-	\$3 00	\$5 00	\$3 00	\$0 50
Barnstable, ²	-	\$9 00	\$9 00	\$3 00	5 00	3 00	5 00	3 00	3 00	-	\$3 00	6 00	8 00	5 00	2 00
Berkshire (Lee), ³	-	7 50	-	-	2 50	2 00	2 50	2 00	2 50	\$2 00	-	2 00 to 5 00	7 50	4 00	2 50
Brant Rock (Marshfield),	-	7 00 ⁴	7 00	2 00	4 00	2 00	4 00	2 00	-	-	-	7 00	-	4 00	2 00
Bridgewater,	-	-	10 00	2 00	6 00 ⁵	3 00	6 00	3 00	4 00	2 00	-	-	7 50	6 00	3 00
Cheshire, ⁶	-	7 00 ⁷ to 12 00	-	-	5 00	-	3 00	-	-	-	-	5 00	7 00	2 00	1 00
Cohasset, ⁸	-	12 00	-	-	7 00	4 00	7 00	4 00	-	-	-	8 00	-	7 00	2 00

¹ Rotary sprinklers, \$3; heating by steam or hot water, \$1.50; 15 hydrants for \$250.² Dwelling house, occupied by two or more families, 1 faucet for all, each family, \$7.³ Drug stores, \$10; soda fountains, \$6.25 for six months; beer pumps, \$10; two or more families supplied by the same faucet, each family, \$5; water-closets in blocks, when used in common, each room, \$1.25, but no closet less than \$5.⁴ For season; for automobile, \$4.⁵ When used by more than one family, each family, \$4.⁶ Drug stores, \$10; private fountains, \$3 to \$12; private garden hydrants, \$5.⁷ Graded according to assessed value from \$800 and under \$2,000 and over.⁸ Lawn sprinklers, \$5; automobile, \$4; each additional automobile, \$3.

TABLE 2. — *Fixture and Other Similar Rates — Continued.*

COMPANY.	DWELLING HOUSES.												PRIVATE STABLES.		
	Minimum.	One Family.	FAUCETS.		WATER-CLOSETS.		BATHTUBS.		URINALS.		Laundry Tubs.	Hose.	Two or More Fam- ilies Each.	HORSES.	
			First.	Each Addi- tional.	First.	Each Addi- tional.	First.	Each Addi- tional.	First.	Each Addi- tional.					
Cottage City (Oak Bluffs), ¹	\$10 00	-	\$10 00	\$2 00	\$3 00	\$5 00	\$3 00	\$5 00	\$3 00	\$2 00	\$2 00	\$6 00	\$8 00	\$5 00	\$2 00
East Mountain (West Stockbridge),	12 00	\$10 00	-	-	2 00	-	2 00	-	-	-	-	2 00	-	-	-
Edgartown, ²	8 00	-	8 00	2 00	5 00	3 00	5 00	3 00	2 00	-	2 00	6 00	8 00	5 00	2 00
Grafton, ³	10 00	-	10 00	2 50	6 50	4 00	6 50	4 00	-	-	-	7 50	10 00	6 00	3 00
Hill (Stockbridge), ⁴	10 00	-	10 00	2 00	5 00	4 00	5 00	4 00	-	-	-	6 00	-	5 00	3 00
Hingham,	9 50	9 50	-	-	5 00	2 50	5 00	2 50	3 00	3 00	-	6 00	-	6 00	1 25
Holliston, ⁵	9 00	-	9 00	3 00	5 00	5 00	5 00	3 00	3 00	3 00	-	6 00	-	5 00	2 00
Housatonic, ⁶	-	-	8 00	2 00	4 00	2 00	4 00	2 00	2 00	1 00	-	4 00	8 00	4 00	2 00
Humarock Beach (Scituate), ⁷	13 20	13 20	-	-	6 60	3 30	5 50	3 30	-	-	-	5 50	-	6 60	2 20
Lenox, ⁸	-	10 00	-	-	5 00	5 00	5 00	5 00	-	-	-	-	-	2 00	2 00
Medfield, ⁹	10 00	-	10 00	-	-	-	-	-	-	-	-	5 00	-	-	-
Millford,	-	-	6 50	2 00	5 00	5 00	4 00	3 00	5 00	-	2 00	6 00	-	5 00	1 00
Millbury,	-	-	10 00	2 00	-	-	-	-	-	-	-	6 00	-	-	-
Mountain Spring (Southampton),	-	8 00	-	-	3 00	3 00	2 00	2 00	-	-	-	-	6 00	2 00	1 00

[illegible]

1 Bakeries, billiard rooms, bowling alleys, skating rinks and schools, \$12 for first faucet, \$3 each additional; drug stores, candy manufacturers and photograph galleries, \$10 for first faucet, \$2 each additional; tumbler washer, \$3; water-closets in schools, \$12 for first, \$3 each additional; urinals, \$3; where both water-closet and bathroom are used, \$8 for both; where two or more tenants are supplied by one faucet, each tenant, \$8; water-closets and bathtubs used by two or more tenants, each \$4; for each additional faucet or water-closet, half of the foregoing rate; where two tenants in offices or stores are supplied by one faucet, each \$5; where more than two are supplied, each \$4; greenhouses, 1,000 square feet or less, \$12, each additional 100 square feet, \$1; fountains, \$4 to \$8; public baths, \$12 for each tub, \$12 for each water-closet and \$12 for each urinal; for private garage, \$3; for washing cars with hose, \$2 for each car.

\$5 for urinal; 1 for private garage; 2 for washing cars with hose, \$2 for each car.
 2 Ornamental fountains, \$4 to \$8; 2 boilers, \$6 per h. p.; automatic sprinklers, \$10 per 100; two or more families using one faucet, each \$6; water-closets and bathtubs used by more than one family, each family, \$2; where one family uses both water-closet and bathtub, for both, \$8; one set tub, used by one family, \$2; more than one family, each family, \$2; each additional set tub, \$1.

family, each family, \$2; each additional set tub, \$1.
 3 All rates increased 30 per cent. When a house is occupied by more than one family and less than four, one faucet only being used for all, each family, \$7.50; when a house is occupied by four or more families, and but one faucet is used for all, for each family, \$6.25; when bathtubs or water-closets are used by more than one family, for each family, \$5. Private families, not over 12, may commute dwelling-house rates for \$30, and for each person in excess of 12, \$2.50.

each family, \$5. Private families, not over 12, may commute dwelling-house rates for \$30, and for each person in excess of 12, \$2.50.
⁴ Automobile, \$10.
⁵ Lawn sprinklers, \$25 to \$75; sink per year, \$3. Full plumbed house, with 1 kitchen faucet, 1 bathtub, 1 lavatory, 1 water-closet, 1 lavatory, 1 lawn hose, \$25 a year.

\$25 a year.
^e Engines, \$5 per h. p. for 10 h. p. and under to \$1.50 per h. p. for 40 h. p. and over; mills, water-closets or urinals, each employee, 75 cents; without water-closets or urinals, each employee, 50 cents; two or more families supplied by one faucet, each family, \$4; water-closets and bathtubs used by more than one family, each family, \$8; water-closets in blocks, when used in common, each office and room, \$1, but not less than \$4 for each water-closet; water-closets without self-closing flush, \$40; where water-closets are used in common, each office and room, \$1, but not less than \$4 for each water-closet.

⁷ Season, April to October 31. Each shower, \$4.40; garage (2 vehicles), \$4.40.
⁸ Hose for washing autos, each \$5; for washing wagons, \$15 and up; soda fountains, \$10; lawns and gardens, each \$15 and up; greenhouses, each \$20 and up; boilers, water-closets in blocks, when used in common, each office and room, \$1, but not less than \$4 for each water-closer; water-closets without self-closing flush, \$10, water-closets with self-closing flush, \$12.

⁸ Hose for washing autos, each \$5; for washing wagons, \$10 and up; soda fountains, \$10; lawns and gardens, each \$10 and up, greenhouses, each \$20 and up, domestic

10 Summer residents, \$2 to \$15 per season.
 11 Two or more families supplied by one faucet, each family, \$7; maximum rate for single family, \$25; hydrant contract, \$2,280; special contracts from \$125 to \$1,800 per year.
 12 Garage, \$8: street sprinkling, 36 cents per 1,000 gallons; mills and shooks at dwelling-house rates; boilers, 10 h. p. and under, \$6 for 25,000 gallons; automatic sprinkler

12 Garage, \$0; street sprinkling, 36 cents per 1,000 gallons; mills and shops at dwelling-house rates; boilers, 10 n. p. and under, 80 for 20,000 gallons; automatic sprinkler system, \$36 to accommodate up to 300 sprinklers, all additional, \$12 per hundred; building purposes, 36 cents per 1,000 gallons.

13 Having access to water out of room, \$1.

TABLE 2. — *Fixture and Other Similar Rates — Continued.*

COMPANY.	DWELLING HOUSES.												PRIVATE STABLES.	
	Minimum.	One Family.	FAUCETS.		WATER-CLOSETS.		BATH-TUBS.		URINALS.		Laundry Tubs.	Hose.	Two or More Families Each.	
			First.	Each Additional.	First.	Each Additional.	First.	Each Additional.	First.	Each Additional.			First.	Each Additional.
Salisbury, ¹	\$12 00	-	\$12 00	\$2 00	\$5 00	\$2 00	\$5 00	\$2 00	\$5 00	\$2 00	\$2 00	\$5 00	\$5 00	\$2 00
Scituate,	-	\$14 00	-	-	7 00	4 20	7 00	4 20	-	-	-	8 40	8 40	2 50
Sheffield, ²	-	{ 12 00 9 00	-	-	6 00	4 50	6 00	4 50	-	-	-	6 00	6 00	1 75
South Egremont, ³	-	12 00	-	-	6 00	4 75	6 00	4 75	-	-	-	7 25	3 50	1 75
Stockbridge, ⁴	-	-	12 00	3 00	6 00	5 00	6 00	5 00	6 00	5 00	-	10 00	10 00	6 00
Sunderland,	10 00	10 00	-	-	1 00	-	1 00	-	-	-	-	3 00	-	-
Wannacomet (Nantucket),	8 00	8 00	-	-	4 00	1 50	4 00	1 50	-	-	-	- ⁵	8 00	-
Westford, ⁶	10 00	-	10 00	3 00	5 00	5 00	5 00	3 00	3 00	3 00	3 00	5 00	5 00	2 00
Westhampton,	-	6 00	-	-	2 00	-	2 00	-	-	-	-	1 50	1 00	1 00

¹ When yearly charge for private house at schedule rates amounts to over \$25, discount of 50 per cent on all charges above \$25; automobiles, \$3 for first, \$2 for each additional.

² Drug stores, \$10; bakeries, \$12; laundries, \$10 to \$20; markets, \$10; two or more families supplied by one faucet, each family, \$10; water-closets used by more than one family, each family, \$4.50; hotels and boarding houses, \$28 and up; offices and rooms in blocks, each, \$6; barber shops, per chair, \$5.

³ One family of less than three, \$9.50.

⁴ Two or more families supplied by one faucet, each family, \$10; water-closets and bathtubs used by more than one family, each family, \$5; stores and offices, for each additional faucet, \$4; automobile, \$10; each additional, \$2.

⁵ Hose, \$1 to \$4 per month, according to hours of use; one water-closet for each family, for each closet, \$3; two families, \$6.

⁶ Water-closets, without self-closing apparatus, each, \$10.

TABLE 2. — *Fixture and Other Similar Rates* — Continued.

COMPANY.	PRIVATE STABLES—CON.		LIVERY STABLES.			HOTELS AND BOARDING HOUSES.				RESTAURANTS.		OFFICES AND STORES.	
	COWS OR NEAT CATTLE.		HORSES.		Number allowed.	FAUCETS.		WATER-CLOSETS.		URINALS.		BATHTUBS.	
	First.	Each Additional.	Price.	Each Additional.		First.	Each Additional.	First.	Each Additional.	First.	Each Additional.	First.	Each Additional.
Ashfield,	\$3 00	\$0 50	-	-	-	-	-	-	-	-	-	-	-
Barnstable,	2 00	1 00	\$3 00	-	5	\$12 00 ¹	\$3 00	\$8 00	\$3 00	-	-	\$10 00	-
Berkshire (Lec),	2 50	2 50	2 00	\$1 00	10	15 00 ²	3 00	10 00	10 00	\$5 00	\$5 00	10 00	\$10 00
Brant Rock (Marshfield),	-	-	2 00	1 50 ⁴	1	-	-	-	-	-	-	-	-
Bridgewater,	2 00	1 00	-	-	-	-	-	-	-	-	-	-	-
Cheshire,	1 00	50	-	-	-	-	-	-	-	-	-	-	-
Cohasset,	1 00	1 00	-	-	-	-	-	-	-	-	-	-	-
Cottage City (Oak Bluffs),	1 50	1 50	3 00	3 00	-	15 00 ⁵	4 00	12 00	4 00	4 00	4 00	12 00	4 00
East Mountain (West Stock-bridge).	-	-	-	-	-	-	-	-	-	-	-	-	-

¹ Boarding houses, 10 or more persons.² Hotels.³ Same rate as dwelling houses.⁴ Each additional over 10, 50 cents.⁵ Hotels; \$1 additional for each bed.

		2 00	2 00	{ 5 10	15 00 25 00	-	12 00 ⁸ 15 00 ⁹	3 00 10 00	8 00 10 00	3 00 10 00	-	5 00 10 00	10 00 10 00	-	{ 15 00 10 00	10 00 10 00	10 00
Norton,		2 00	2 00	{ 5 10	15 00 25 00	-	12 00 ⁸ 15 00 ⁹	3 00 10 00	8 00 10 00	3 00 10 00	-	5 00 10 00	10 00 10 00	-	{ 15 00 10 00	10 00 10 00	10 00
Onset (Wareham),		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oxford,		7 20	2 40	-	14 40	-	-	-	-	-	-	-	-	-	-	-	6 00
Palmer,		1 00	50	-	-	-	-	-	-	-	-	-	-	-	-	2 00	5 00
Riverside (Gill),		1 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Salisbury,		4 00	2 00	1	5 00	2 00	12 00 ¹⁰	2 00	5 00	2 00	5 00	2 00	5 00	2 00	-	12 00	12 00
Scituate,		1 50	1 50 ¹¹	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sheffield,		1 75	1 25	-	-	-	-	-	-	-	-	-	-	-	-	6 00	7 00
South Egremont,		1 75	1 25	-	-	-	-	-	-	-	-	-	-	-	-	-	7 25
Stockbridge,		3 00	3 00	-	-	-	-	-	-	-	-	-	-	-	{ 6 00 to 25 00	7 50	7 50
Sunderland,		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wannacomet (Nantucket),		-	-	-	-	-	-	-	-	-	-	-	-	-	-	8 00	8 00
Westford,		2 00	1 00	{ 5 10	15 00 25 00	1 00	11 00	4 00	6 00	6 00	4 00	4 00	6 00	4 00	-	-	-
Westhampton,		50	50	1	1 00	1 00	-	-	-	-	-	-	-	-	-	-	-

¹ Boarding houses; 50 cents additional for each bed.² Two tenants supplied by same faucet, \$5 each; more than two, \$4 each.³ Hotels: \$1 additional for each bed.⁴ Truck and cart stables, each horse, \$2, provided no stable shall be charged less than \$6.⁵ For automobile.⁶ For 12 sleeping rooms or less; \$1.75 each additional.⁷ Each regular boarder, 75 cents extra; each table boarder, 50 cents extra.⁸ Boarding houses, 10 or more persons.⁹ Hotels; bakeries, \$10.¹⁰ \$1 additional for each sleeping room which has no running water.¹¹ Automobiles, \$4.00; hose, \$8.40; additional \$15 for lawn sprinklers used not over 1 hour per day.

TABLE 2. — *Fixture and Other Similar Rates — Concluded.*

COMPANY.	OFFICES AND STORES — Con.				BARBER SHOPS.		BUILDING PURPOSES.				HYDRANTS.		Watering Troughs.	Drinking Fountains.	Prompt Payment Discounts (Per Cent).
	Meat Markets.	Fish Markets.	Saloons or Bars.	Water-closets.	First.	Each Additional.	Each Cask of Lime or Cement.	Ordinary Frame Building.	Large Frame Building.	Brick Dwelling.	Public.	Private.			
	{ \$6 00 to 25 00 }	{ \$6 00 to 25 00 }	{ \$6 00 to 25 00 }	{ \$6 00 to 25 00 }							{ \$25 00 to 40 00 }				
Stockbridge,							\$0 15								
Sunderland,													\$24 00	Free	
Wannaconnet (Nantucket),											28 92 ¹		75 00		
Westford,											40 00	\$15 00			
Westhampton,													10 00		5 ²

¹ Contract with town for hydrant service at \$2,450 per annum until 1922.

² Fine for overdue payment.

VOLUNTARY ASSOCIATIONS.

By the provisions of section 148 of chapter 742 of the Acts of 1914, "Trustees of a voluntary association under a written instrument or declaration of trust the beneficial interest under which is divided into transferable certificates of participation or shares, who own or control a majority of the capital stock of a gas or electric company, . . . shall annually on or before the first day of April file . . . with the board a statement showing the number of shares of such company owned or controlled by them and the stockholders of record on the books of such company in whose name such shares are held." Under this provision statements were filed with this Board by the trustees of the following-named voluntary associations, viz.:—

NAME OF VOLUNTARY ASSOCIATION.	Names of Gas or Electric Light Companies owned or controlled.	Number of Shares owned or controlled by Association.	Total Shares outstanding.
Boston Electric Associates,	Buzzards Bay Electric Co.,	105	110
	Citizens' Gas and Electric Co. of Nantucket,	16	400
	Shirley Electric Co.,	74	1,404 ¹
	Vineyard Haven Gas and Electric Light Co.,	95	100
	Vineyard Lighting Co.,	245	250
Cambridge Electric Securities Company,	Cambridge Electric Light Co.,	7,238	10,000
	Shirley Electric Company,	919 ²	1,404 ¹
Central Electric Trustees of Massachusetts,	Tyngsboro Electric Light Company,	256	300
	Milford Light and Power Company, ³	1,306	— ⁴
	Blackstone Electric Light Co.,	400	400
Central Massachusetts Light and Power Company,	Central Massachusetts Electric Co.,	2,800	2,800
	Union Light and Power Co.,	4,228	4,228
	Ware Electric Co.,	1,320	1,320
Commonwealth Gas and Electric Companies,	Athol Gas and Electric Co.,	7,145	7,145
	Marlborough-Hudson Gas Co.,	2,700	2,700
	Boston Consolidated Gas Co.,	151,116	151,246
	East Boston Gas Co.,	23,000	23,000
Massachusetts Gas Companies,	Citizens' Gas Light Co. of Quincy,	7,430	7,430
	Newton and Watertown Gas Light Co.,	5,600	5,600
	Adams Gas Light Co.,	600	600
	Arlington Gas Light Co.,	4,500	4,500
	Ayer Electric Light Co.,	300	300
	Clinton Gas Light Co.,	366	366
	Gloucester Gas Light Co.,	4,188	4,280
Massachusetts Lighting Companies,	Harvard Gas and Electric Co.,	120	120
	Leominster Electric Light and Power Co.,	2,200	2,200
	Leominster Gas Light Co.,	1,347	1,350
	Lexington Gas Co.,	400	400
	Milford Electric Light and Power Co.,	1,325	1,325

¹ 702 preferred; 702 common.² 300 preferred; 619 common.³ New Hampshire.⁴ Unknown.

NAME OF VOLUNTARY ASSOCIATION.	Name of Gas or Electric Light Companies owned or controlled.	Number of Shares owned or controlled by Association.	Total Shares outstanding.
Massachusetts Lighting Companies — <i>Con.</i>	Milford Gas Light Co.,	713	723
	Mill River Electric Light Co.,	150	150
	North Adams Gas Light Co.,	4,000	4,000
	Northampton Electric Lighting Co.,	1,174	1,174
	Northampton Gas Light Co.,	6,225	6,227
New England Company,	Spencer Gas Co.,	968	975
	Williamstown Gas Co.,	400	400
	Worcester County Gas Co.,	2,850	2,850
	New England Power Co.,	38,058 ¹	75,989 ²
	Eastern Massachusetts Electric Co.,	1,500	1,500
North Boston Lighting Properties,	Malden Electric Co.,	9,523	10,680
	Malden and Melrose Gas Light Co.,	19,932	20,855
	Salem Electric Lighting Co.,	20,009	20,161
Old Colony Light and Power Associates,	Suburban Gas & Electric Co.,	7,963	8,345
	Plymouth Electric Light Co.,	3,152	3,612
	Provincetown Light and Power Co.,	600	600

¹ 38,000 common; 58 preferred.² 37,989 preferred; 38,000 common.

MUNICIPAL OWNERSHIP.

Official replies to inquiries relative to action about a municipal gas or electric lighting plant have been received from 181 towns and cities, including all the cities and substantially all the towns in which the population exceeds 1,500 and in which no such action had previously been taken. Except as stated on page 245 none of these have taken action during the year.

Pages 233 to 244 contain a tabular statement intended to show briefly all action within the State in respect to the municipal ownership of gas or electric light plants prior to 1919. The pages following contain carefully prepared abstracts from the reports of town officers, showing, in two sections, the history of this subject during the last calendar year. The first section (page 245) exhibits the action of those towns which are not engaged in the lighting business, but have during the year considered propositions to undertake it. The second section relating to municipal plants in actual operation (pages 246–266) sets forth certain general financial and physical data relative to the plants from the returns made to the Board for the fiscal year 1918. Appendix G contains detailed statistics relative to the municipal plants, compiled from the annual returns for the fiscal year 1918.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1919.

	Votes favorable to Acceptance of Municipal Ownership Act.			Votes against Acceptance of Municipal Ownership Act.	Remarks.
Arlington, .	Dec. 29, 1894	—	—	May 13, 1895	Investigating committee report in 1895.
Ashburnham, .	Aug. 27, 1907	Oct. 29, 1907	—	—	Votes favorable to acquiring an electric lighting system were 52 to 4 and 53 to 1. Nov. 1, 1907, the town acquired plant formerly of Greene Electric Light, Power and Manufacturing Company.
Ayer, .	Nov. 15, 1897	—	—	April 4, 1898	—
Belmont, .	March 2, 1896	Aug. 20, 1896	—	—	Electric distributing plant of local company taken by town May 3, 1898. Current bought from Somerville company until Oct. 1, 1902, and thereafter from Cambridge company.
Beverly, .	—	—	—	—	Adverse committee report in 1897. Board of aldermen voted, Dec. 13, 1917, that city solicitor introduce a bill into next Legislature that city establish and maintain own plant.
BillERICA, .	Aug. 6, 1901	—	—	Oct. 15, 1901	—
Boston, ¹ .	Jan. 5-9, 1905	—	—	Feb. 8, 1906	—
Boylston, .	March 4, 1912	June 24, 1912	—	{ April 17, 1911 May 15, 1911 }	Proposition in 1911 was lost for lack of requisite two-thirds votes being 26 to 21 and 37 to 33, respectively. In 1912 town voted favorably upon acquiring an electric plant, votes being 71 to 12 and 77 to 13, respectively. Plant began operations Dec. 23, 1912.

¹ The votes stated were passed by the city council.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1919 — Continued.

	Votes favorable to Acceptance of Municipal Ownership Act.			Votes against Acceptance of Municipal Ownership Act.	Remarks.
Braintree, .	Aug.	25, 1891	Oct. 29, 1891	-	Plant for electric street lighting only started Oct. 15, 1892. Commercial plant completed October, 1894.
Brockton, ¹	{ Dec.	30, 1892	Nov. 9, 1893	-	Proposition rejected by the voters at annual election in December, 1893.
	{ Dec.	29, 1916	-	-	Votes favorable to acquiring an electric lighting plant. February, 1918, joint committee from board of aldermen and common council appointed to confer on question of acquiring a plant.
Brookline,	-	-	-	-	Adverse committee report accepted in 1891.
Cambridge, ¹	Nov.	23, 1893	{ Dec. 12, 1894 Dec. 31, 1895 }	- {	City council refused to submit question to voters, 1893. Proposition rejected by the voters in 1896. Adverse committee report in 1906.
Canton,	-	-	-	-	Investigating committee appointed in 1897.
Chicopec, ¹	Nov.	30, 1891	Dec. 16, 1892	-	Popular vote upon establishing an electric light plant, December, 1894. Yes, 1,504; no, 182. Began to operate plant in May, 1896.
Clinton,	July	14, 1908	-	-	Favorable vote was 223 to 27. No vote taken in 1909.
Concord,	March	30, 1896	March 29, 1897	-	Electric plant built and put in operation in January, 1900.
Dana,	Aug.	7, 1918	Oct. 10, 1918	-	First vote: yes, 33; no, 3. Second vote: yes, 46; no, 22.
Danvers,	-	-	-	-	Under special act. Plant for electric street lighting only started Jan. 2, 1889. Plant for commercial lighting built in 1896.

Dedham,	-	-	-	-	-	Investigating committee appointed in 1897. Adverse committee report in 1899, and a ten-year contract made with the local company.
Dighton,	-	-	-	-	-	Investigating committee appointed March 5, 1917, and certain recommendations for a distributing system.
Easthampton,	-	-	-	-	-	Board of survey appointed in 1914 to investigate. Reported at the annual meeting in 1915, and all action on their report was postponed.
East Bridgewater,	-	-	-	-	-	Investigating committee appointed in 1892. No report.
Erving Electric Light District.	July	2, 1909	Sept.	3, 1909	-	District established by Acts of 1909, chapter 496.
Everett,	March	1, 1892 ²	{ March 18, 1893 ¹ Jan. 9, 1894	{ Jan. 26, 1892 ²	-	Adverse committee report adopted Nov. 27, 1894. Adverse committee report in 1895. New investigating committee appointed in 1901. Proposition referred to a new committee in 1905.
Fall River,	Dec.	4, 1899 ¹	{ July 6, 1903 Feb. 1, 1904	{ Aug. 1, 1904	-	Adverse committee report adopted Oct. 5, 1891. Proposition referred by the aldermen to the next city government in 1899. Vote of Feb. 1, 1904, annulled and rescinded on Aug. 1, 1904. Adverse committee report in 1906. By an order approved Oct. 31, 1912, the board of aldermen voted favorably, 19 to 7, upon the question of acquiring an electric plant.
Framingham,	-	-	-	-	March 19, 1912	Investigating committee, 1891. Vote was taken at town meeting held March 19, 1912, on question of acquiring an electric plant and lost, 463 voting yes and 510 no.
Georgetown,	Jan.	3, 1912	March	4, 1912	-	Investigating committee appointed March 6, 1911. Votes favorable to acquiring an electric plant were 132 to 7 and 102 to 11, respectively. Plant began operation on Dec. 3, 1912.
Groton,	April	5, 1909	July	22, 1909	-	Plant began operation Nov. 20, 1909.

¹ The votes stated were passed by the city council.² This vote by the town before chartered as a city.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1919 — Continued.

	Votes favorable to Acceptance of Municipal Ownership Act.			Votes against Acceptance of Municipal Ownership Act.	Remarks.
Groveland, .	Oct. 22, 1906	Dec. 26, 1906	—	—	Plant began operation April 1, 1907.
	{ Dec. 8, 1892 ¹	—	Dec. 30, 1891 ¹	—	—
Haverhill, .	Dec. 23, 1909 ¹	June 9, 1910	{ Dec. 6, 1910 Dec. 27, 1912 ¹	—	Votes of municipal council to acquire gas and electric light plants respectively on Dec. 23, 1909. Similar vote favorable to acquiring an electric plant on June 9, 1910, but rejected on referendum at city election by vote yes, 1,328; no, 4,780; blanks, 798. Vote on Dec. 27, 1912, on question of acquiring a municipal gas plant lost in municipal council, 1 voting yes and 4 no. Vote on May 8, 1918, on question of acquiring a gas plant, unanimously adopted.
	{ May 8, 1918 ¹	—	—	—	—
Hingham, .	March 13, 1893	July 26, 1893	—	—	Investigating committee, 1891 and 1892. Electric distributing plant purchased from Weymouth company. Current bought from that company.
	{ May 27, 1909	—	—	—	Motion to acquire electric light plant lost for want of requisite two-thirds vote, the vote standing 135 yes and 86 no.
Holden, .	{ June 20, 1911 ¹	Sept. 5, 1911	—	—	Votes favorable to acquiring plant for distributing electricity, — 147 to 52 and 159 to 35, respectively.
Holyoke, ¹ .	Dec. 15, 1896	Jan. 5, 1897	—	—	Popular vote upon establishing electric light plant, Dec. 14, 1897. Yes, 2,540; no, 1,735; blanks, 1,512. Popular vote in July, 1900, upon the acceptance of a contract with the Holyoke Water Power Company, under a special act intended to relieve the city, at its option, of its obligation under the general law to take the lighting plants of the company. Yes, 1,926; no, 2,136; blanks, 17. Water power company's plants taken under decree of the court on Dec. 15, 1902.

Hopkinton,	.	.	-	-	-	-	Investigating committee chosen in 1906. Committee reported Aug. 2, 1906, and town voted to make a ten-year street-lighting contract with Edison company of Boston.
Hudson,	.	.	July	1, 1891	Sept.	2, 1891	Adverse committee reports adopted Nov. 11, 1891, and March 15, 1892. Town required by decree of court (1896) to take plant of existing company; possession taken Jan. 15, 1897. New plant put in operation Aug. 8, 1897.
Hull,	.	.	June	28, 1894	Oct.	6, 1894	Electric plant of local company bought Oct. 15, 1894. Jan. 1, 1916, began purchase of all electricity of Weymouth Light and Power Company.
Ipswich,	.	.	May	27, 1901	Sept.	23, 1901	Electric light plant built in 1903.
Lawrence, ¹	.	.	-	-	-	-	Investigating committees appointed in 1893, 1897 and 1898.
Leominster,	.	.	-	-	-	-	-
Lexington,	.	.	-	-	-	-	Investigating committee appointed in 1893.
Littleton,	.	.	Sept.	5, 1911	Nov.	6, 1911	First vote on accepting provisions of chapter 34, R. L., relative to municipal lighting, was 101 yes to 8 no. Second vote on acquiring a plant for the manufacture and distribution of electricity was 78 yes to 3 no. Plant began operations on Sept. 14, 1912.
Lowell,	.	.	-	-	-	-	Subject referred to a committee in 1906.
Lunenburg,	.	.	Feb.	12, 1914	April	23, 1914	Votes favorable were 70 to 2 and 109 to 3, respectively. Plant began operating on Sept. 28, 1914.
Malden, ¹	.	.	-	-	-	-	Proposition for investigating committee lost, Oct. 15, 1891.

¹ The votes stated were passed by the city council.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1919 — Continued.

	Votes favorable to Acceptance of Municipal Ownership Act.		Votes against Acceptance of Municipal Ownership Act.	Remarks.
Manchester, .	July 28, 1902	-	{ Oct. 13, 1902 July 22, 1908 }	Investigating committee appointed in 1893. Report made with no recommendations. Motion to acquire an electric plant lost by vote of 109 for to 58 against, as statute required a two-thirds vote.
Mansfield, .	July 17, 1901	Oct. 16, 1901	-	Electric light plant built in 1903-04.
Marblehead, .	June 22, 1891	June 15, 1892	-	Electric plant constructed in 1894.
Medford, 1	{ April 15, 1893 June 13, 1905 }	April 30, 1894	-	Investigating committee appointed in 1893 and special commission in 1895. Adverse report in 1897, and commission continued. Sept. 5, 1917, investigation ordered with view to acquisition of property in Medford of Malden & Melrose Gas Light Company.
Melrose, .	June 8, 1891	March 21, 1892	-	Town refused to authorize bonds for a plant March 28, 1892.
Merrimac, .	May 16, 1903	Jan. 30, 1904	-	Began to operate new electric plant in 1904.
Methuen, .	-	-	March 19, 1898	Voted to pass over article in warrant, 1891. Investigating committee appointed in 1895.
Middleborough, .	March 25, 1893	Oct. 28, 1893	-	Combined gas and electric plant purchased of local company in 1893.
Middleton, .	Aug. 15, 1913	Oct. 15, 1913	-	Votes favorable to purchasing the Middleton Electric Light Company were 25 to 13 and 68 to 6, respectively. Plant began operation Dec. 1, 1913.

Milford, . . .	March 12, 1915	-	-	-	Voted March 12, 1915, "to see if the town will purchase the Milford Electric Light and Power Company." A committee was appointed to investigate the matter.
Millers Falls Water Supply District.	-	-	-	-	Operated under special act passed in 1903. Plant sold out to the Franklin Electric Light Company, Dec. 31, 1912.
Monson, . . .	-	-	-	-	Investigating committee appointed April 3, 1911.
Natick, . . .	-	-	-	-	Voted to pass over article in warrant, 1897.
Needham, . . .	March 7, 1892	May 31, 1892	-	-	Electric distributing plant for street lighting only constructed, 1893. Investigating committee on generating plant appointed April 1, 1907. On Jan. 7, 1908, town authorized sale of plant, and on March 2, 1908, sale was made.
New Bedford, . . .	-	-	-	-	Unfavorable committee report accepted Sept. 11, 1890. Investigating committee appointed in 1897.
Newburyport, ¹ . . .	Jan. 9, 1912	-	-	-	Proposition referred to next city government in 1905. By an order of the city council, approved Jan. 9, 1912, it was voted to acquire both a gas and an electric plant.
Newton, ¹ . . .	Dec. 4, 1893	-	-	-	Resolve adopted by city council favoring a plant solely for municipal purposes in 1897.
North Adams, . . .	-	-	-	-	Adverse committee report in 1906.
North Attleborough, . . .	June 30, 1891	April 16, 1892	-	-	Electric plant built in 1894.
Northampton, . . .	-	-	-	-	Investigating committee appointed March 2, 1911.
Norwood, . . .	April 13, 1905	April 9, 1906	-	-	Favorable committee report tabled April 19, 1892. Plant constructed and operation begun Aug. 15, 1907.
Orange, . . .	-	-	-	-	March 4, 1918, a committee appointed to consider matter of municipal electric light and power plant.

¹ The votes stated were passed by the city council.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1919 — Concluded.

	Votes favorable to Acceptance of Municipal Ownership Act.			Votes against Acceptance of Municipal Ownership Act.	Remarks.
Paxton, . . .	May 3, 1913	Aug. 2, 1913		-	Votes to establish municipal electric plant were 42 to 8 and 45 to 3, respectively. Began operating Feb. 15, 1914.
Peabody, . . .	June 18, 1891	Aug. 20, 1891		-	Plant for electric street lighting started Sept. 27, 1892. Commercial plant started Nov. 10, 1893.
Pepperell, . . .	-	-		-	Investigating committee appointed June 19, 1906, reported March 25, 1907. Report accepted as "report of progress."
Plymouth, . . .	-	-		-	Investigating committee appointed in 1891.
Princeton, . . .	July 13, 1912	Sept. 4, 1912	{ April 30, 1912 June 1, 1912		On April 30 and June 1, 1912, votes to acquire an electric plant were lost for lack of requisite two-thirds vote. The votes of July 13 and Sept. 4, 1912, were 96 to 9 and 88 to 18, respectively. Plant began operation March 8, 1913.
Quincy, . . .	-	-		-	Proposition referred to next city government in 1905.
Reading, . . .	Oct. 2, 1891	March 7, 1892	-	-	Electric lighting plant built in 1895.
Revere, . . .	May 15, 1899	Sept. 11, 1899	-	-	Investigating committee appointed in 1898. Action in 1899 in favor of a gas plant only. Investigating committee appointed Dec. 12, 1910.
Rockland, . . .	-	-	April 8, 1912		Investigation by committee authorized in 1896. Favorable report in 1897; no action taken. Vote to acquire an electric plant lost on April 8, 1912, 93 voting yes and 35 no.

Rockport, . . .	-	-	-	{ June 21, 1898 } { April 29, 1899 }	Investigating committee appointed in 1906.
Rowley, . . .	Dec. 17, 1909	Feb. 12, 1910	-	-	First vote to establish municipal lighting system adopted, yes, 131; no, 6. Second vote, yes, 122; no, 2. Plant constructed and operation begun July 7, 1910.
Rutland, . . .	Nov. 4, 1913	-	-	March 30, 1914	Vote to establish a municipal electric plant, yes, 25; no, 2. Vote to acquire a plant lost March 30, 1914, 41 voting yes and 38 no.
Saugus, . . .	-	-	-	-	Investigating committee appointed in 1897.
Sharon, . . .	-	-	-	-	Investigating committee appointed in 1897. Investigating committee appointed in 1907. On March 2, 1908, committee reported adversely, and town authorized a long-term street-lighting contract with Edison company of Boston.
Shrewsbury, . . .	March 2, 1908	May 12, 1908	-	-	Votes favorable to acquiring an electric distributing plant were 115 to 22, and 110 to 16, respectively. Plant constructed in 1908.
Somerville, ¹ . . .	-	-	-	Dec. 29, 1897	-
South Hadley, . . .	-	{ June 2, 1913 } { Jan. 12, 1914 }	-	March 15, 1909 May 12, 1913	On March 15, 1909, proposition to establish an electric plant indefinitely postponed by vote of 105 to 26. On May 12, 1913, a vote to establish an electric plant was lost for lack of a two-thirds vote, 139 voting yes, and 88 no. On June 2, 1913, the same vote was carried 141 to 35, and an investigating committee appointed. Vote on Jan. 12, 1914, was 169 in favor of, and 44 opposed to acquiring a plant, and the town acquired the plant of the South Hadley Falls Electric Light Company and began operating April 10, 1914.
Spencer, . . .	-	-	-	Oct. 6, 1891	-

¹ The votes stated were passed by the city council.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1919 — Continued.

	Votes favorable to Acceptance of Municipal Ownership Act,		Votes against Acceptance of Municipal Ownership Act.	Remarks.
Springfield,	-	- - -	-	Favorable vote in city council Dec. 7, 1892, but held to be inoperative because mayor did not approve. Adverse report from investigating committee in 1893. Investigating committee appointed May 23, 1911, and appropriation to defray its expenses refused on Nov. 20, 1911.
Sterling,	Nov. 26, 1910	Jan. 28, 1911	-	Votes favorable to acquiring an electric light plant were 124 to 48 and 144 to 50 respectively. Plant constructed and began operation Nov. 1, 1911.
Stoneham,	June 29, 1893	-	-	Subject considered in 1894, but action postponed indefinitely. Investigating committee appointed in 1906.
Stoughton,	April 12, 1892	{ June 16, 1892 June 29, 1893 }	- {	Schedule of gas and electric property filed by local company. Action of 1892 thought to be ineffective.
Swampscott,	-	-	-	Subject referred to special committee in 1899.
Taunton, ¹	Dec. 14, 1895	Nov. 2, 1896	-	Popular vote upon undertaking the electric lighting business, December, 1896. Yes, 1,952; no, 1,760; blanks, 701. Plant of local electric company taken in 1897, under decree of court. New works built in 1903; occupied in 1904.
Templeton,	March 10, 1906	May 14, 1906	-	Plant constructed and operation begun Jan. 24, 1907.
Wakefield,	July 9, 1891	Aug. 15, 1892	-	Combined gas and electric plant of local company taken in 1894, under decree of court.
Walpole,	-	-	-	Investigating committee appointed in 1901.

Waltham, ¹	Dec. 23, 1895	-	Dec. 28, 1896	Proposition tabled in city council, 1897.
Warren,	-	-	-	Proposition tabled June 3, 1899.
Wellesley,	March 7, 1892	June 8, 1892	-	Distributing plant for electric street lighting only built and use begun Dec. 13, 1892. Committee appointed in 1899 to consider the expediency of building a plant for commercial lighting. Committee appointed in 1900 to procure proposals for constructing a plant for street and commercial lighting. Recommendation of committee that town construct a plant for commercial lighting rejected by the town in 1901. Distributing plant for commercial lighting bought from local company in 1905.
West Boylston,	Oct. 19, 1909	Dec. 20, 1909	-	First vote to acquire electric light plant adopted 64 to 3; second vote, 71 to 2. Plant constructed and operation begun Aug. 3, 1910.
Westborough,	-	-	July 7, 1906	-
Westfield,	March 8, 1897	March 1, 1898	-	Possession of combined gas and electric plant of local company taken by town on June 1, 1899, at a cost of \$150,000.
Weston,	-	-	-	Investigating committee appointed in 1901.
West Springfield,	Sept. 10, 1895	{ April 6, 1896 } { April 5, 1897 }	April 1, 1900	Proposition to construct an electric light plant defeated Oct. 31, 1904. Proposition to lease and maintain such a plant lost on same date.
Weymouth,	-	-	-	Subject indefinitely postponed March 4, 1889.
Whitman,	Dec. 30, 1891	-	{ July 13, 1892 } { June 27, 1896 } { March 12, 1900 } { March 4, 1907 } { July 8, 1907 }	Investigating committee appointed in 1906. Report in 1907, and two votes on municipal electric plant, resulting 40 yes, 74 no, and 29 yes and 42 no, respectively.

¹ The votes stated were passed by the city council.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1919 — Concluded.

	Votes favorable to Acceptance of Municipal Ownership Act.		Votes against Acceptance of Municipal Ownership Act.	Remarks.
Wilmington,	-	- - -	March 16, 1908	Vote relative to acquiring an electric plant was 52 for and 91 against.
Winchester,	March 6, 1893	June 22, 1893	-	Investigating committee appointed in 1892. In 1894 this committee discharged and further action refused. Proposition indefinitely postponed in 1895.
Winthrop,	-	- - -	-	Investigating committee appointed March 11, 1912, and its report, unfavorable to acquiring a gas or electric plant at present time, was accepted June 20, 1912.
Woburn, ¹	Dec. 31, 1892	{ Nov. 14, 1893 Nov. 20, 1905 }	Oct. 12, 1906	- - -
Wrentham,	June 6, 1907	March 16, 1908	-	Votes favorable to acquiring an electric plant were 182 to 5, and 109 to 21, respectively. Investigating committee relative to street lighting appointed March, 1910.

¹ The votes stated were passed by the city council.

Propositions considered in 1919.

Haverhill. — On July 8 the following order was introduced in the municipal council: —

Ordered, That the city of Haverhill, in accordance with the provisions of chapter 742 of the Acts of the Legislature of 1914, and acts in addition and amendment thereto, be and hereby is authorized to construct or purchase and maintain within its limits a plant for the manufacture and distribution of gas for furnishing light for municipal use, and light, heat or power for the use of its inhabitants.

On August 8 this was adopted by the municipal council, but was disapproved by the mayor on August 9.

Marlborough. — By a unanimous vote the city council on January 3 adopted the following: —

Whereas, In the opinion of the city council, the city of Marlborough should acquire a plant, by purchase, lease or otherwise, for the manufacture and distribution of gas or electricity for municipal use and for the use of its inhabitants; it is hereby

Ordered, That in accordance with the provisions of chapter 742, Acts of 1914, and any amendments thereto, the acquirement, purchase or lease by the city of such a plant is hereby authorized; and it is further

Ordered, That the mayor and city solicitor be authorized in behalf of the city to do any and all things necessary in conformity with said law to carry out the wishes of the city council as herein expressed.

The above action was approved by the mayor on January 4.

Newbury. — At a special meeting on May 5 the town voted "yes," 84, "no," 24, on the question "Shall the town establish a municipal lighting system under the Acts of 1914, chapter 742, section 94?" At a special meeting on July 21, on the article in the warrant, "to see if the town will ratify its acts taken at a previous meeting held May 5, 1919, whereby it was voted to establish municipal lighting under the Acts of 1914, chapter 742, section 94," the town voted 103 in the affirmative and 96 in the negative.

Methuen. — On January 5 a committee from the city council was appointed to look into the matter of the acquisition of a municipal lighting plant, but has made no report.

Southwick. — At a special meeting on June 9 the town took

its first vote looking to the construction, purchase or lease of a "plant for the distribution of electricity for furnishing lights for municipal use, or light, heat and power (except for the operation of electric cars) for the use of its inhabitants." Fifty votes were cast, all in the affirmative. On August 12, at a special meeting, the town again voted unanimously in favor of acquiring such a plant, 51 votes being cast. At this meeting it was also voted to authorize the town treasurer to issue and sell bonds for this purpose, to the amount of \$15,000, face value, payable in annual instalments of \$1,000 each, and bearing interest at a rate not exceeding 5 per cent per annum.

Lunenburg. — This town, which has operated its own lighting plant since September, 1914, at its annual meeting on March 3 voted "to authorize or direct the sale and transfer of the municipal electric lighting plant belonging to the town," the vote standing 51 in the affirmative and 25 in the negative. It was then voted that the selectmen be a committee to see how much could be obtained for the plant.

MUNICIPAL STATISTICS.

The following table contains the names of the municipalities operating lighting plants on Dec. 31, 1918; the population of each, according to the census of 1915; the kind of supply and the year when the same was begun; the amount invested in the plant since the inception of the enterprise, including that raised by loans and by direct taxation; the total valuation of all estates in town for the year of the return, and the amount per thousand of valuation raised by taxation for all purposes.

MUNICIPALITY.	Population.	Year of Beginning.	Kind of Supply.	Total Investment to Dec. 31, 1918.	Valuation of Estates.	Tax Rate.
Ashburnham,	2,059	1908,	Electric lighting,	\$18,950	\$1,341,000	\$22 50
Belmont,	8,081	1898,	Electric lighting,	77,293	11,795,464	20 00
Boylston,	783	1912,	Electric lighting,	16,218	610,000	12 00
Braintree,	9,343 {	For streets, 1892, Commercial, 1894,	Electric lighting,	129,169	9,598,286	21 60
Chicopee,	30,138	1896,	Electric lighting,	395,904	31,111,100	20 00
Concord,	6,681	1900,	Electric lighting,	167,000	7,002,045	23 80
Danvers,	11,177 {	For streets, 1889, Commercial, 1896,	Electric lighting,	172,520	9,142,933	23 00
Georgetown,	2,058	1912,	Electric lighting,	20,000	1,092,695	13 00
Groton,	2,333	1909,	Electric lighting,	32,709	2,811,540	12 50
Groveland,	2,377	1907,	Electric lighting,	18,734	1,437,954	26 40
Hingham,	5,264	1895,	Electric lighting,	69,000	6,847,671	19 00
Holden,	2,514	1912,	Electric lighting,	21,498	2,057,453	18 00
Holyoke,	60,816	1902,	Gas and electricity,	2,146,729	70,698,522	19 20
Hudson,	6,758	1897,	Electric lighting,	136,070	4,702,852	23 00

MUNICIPALITY.	Population.	Year of Beginning.	Kind of Supply.	Total Invest- ment to Dec. 31, 1918.	Valuation of Estates.	Tax Rate.
Hull,	2,290	1894,	Electric lighting,	\$196,147	\$10,710,097	\$18 60
Ipswich,	6,272	1903,	Electric lighting,	83,511	5,637,281	22 40
Littleton,	1,228	1912,	Electric lighting,	24,232	1,044,330	23 00
Lunenburg,	1,610	1914,	Electric lighting,	22,375	1,497,832	18 00
Mansfield,	5,772	1904,	Electric lighting,	111,239	5,320,635	22 00
Marblehead,	7,606	1895,	Electric lighting,	150,215	11,595,419	22 50
Merrimac,	2,101	1904,	Electric lighting,	23,526	1,626,208	25 00
Middleborough,	8,631	1893,	Gas and electricity,	153,192	5,985,532	28 20
Middleton,	1,308	1913,	Electric lighting,	7,573	999,812	18 40
North Attleborough,	9,398	1894,	Electric lighting,	136,309	8,332,250	23 70
Norwood,	10,977	1907,	Electric lighting,	87,010	16,005,607	14 60
Paxton,	471	1914,	Electric lighting,	6,515	427,283	18 60
Peabody,	18,625	For streets, 1892, Commercial, 1893,	Electric lighting,	235,198	24,057,442	16 00
Princeton,	800	1912,	Electric lighting,	16,081	1,591,915	12 00
Reading,	6,805	1895,	Electric lighting,	309,578	7,149,530	25 00

Rowley,	1,481	1910,	Electric lighting,	21,856	1,013,805	10 00
Shrewsbury,	2,794	1908,	Electric lighting,	43,869	3,420,699	17 80
South Hadley,	5,179	1914,	Electric lighting,	40,000	4,739,551	19 00
Sterling,	1,403	1911,	Electric lighting,	28,725	1,390,070	22 50
Taunton,	36,161	1897,	Electric lighting,	513,330	27,691,820	25 40
Templeton,	4,081	1907,	Electric lighting,	38,530	2,552,688	18 70
Wakefield,	12,781	1894,	Gas and electricity,	277,661	13,142,007	26 50
Wellesley,	6,439	For streets, 1892, Commercial, 1906,	Electric lighting,	83,569	15,211,136	12 80
West Boylston,	1,318	1911,	Electric lighting,	30,153	1,107,280	10 30
Westfield,	18,411	1899,	Gas and electricity,	405,441	14,718,820	23 20

The following towns have only distributing plants and buy their electricity: —

Ashburnham from the Gardner Electric Light Company.
Belmont from the Cambridge Electric Light Company.
Boylston from the New England Power Company.
Georgetown from the Haverhill Electric Company.
Groton from the Ayer Electric Light Company.
Groveland from the Haverhill Electric Company.
Hingham from Weymouth Light and Power Company.
Holden from the New England Power Company.
Hull from the Weymouth Light and Power Company.
Littleton from the Lowell Electric Light Corporation.
Lunenburg from the Fitchburg Gas and Electric Light Company.
Mansfield from Union Light and Power Company.
Merrimac from the Amesbury Electric Light Company.
Middleton from Danvers Municipal Light Plant.
Norwood from the Edison Electric Illuminating Company of Boston.
Paxton from Worcester Electric Light Company.
Princeton from the Gardner Electric Light Company.
Rowley from Ipswich Municipal Light Plant.
Shrewsbury from Marlborough Electric Company.
South Hadley from Holyoke Municipal Light Plant.
Sterling from the New England Power Company.
Templeton from Gardner Electric Light Company.
Wakefield from Edison Electric Illuminating Company of Boston, and
Reading Municipal Light Plant.
Wellesley from Edison Electric Illuminating Company of Boston.
West Boylston from New England Power Company.

In the following data the financial operations of all the municipal plants in the State are combined from the items relating to the manufacture and sale of gas and electricity in the returns for the fiscal year 1918. The income includes the appropriations made from the tax levy for the gas or electricity used by the city or town for street lighting, public buildings and other municipal purposes as provided in section 1 of chapter 77 of the General Acts of 1918.

*Electricity.*Fiscal Year
1918.

INCOME:—

From commercial arc lights, by contract,	\$210 00
commercial incandescent lights, by contract,	19,423 50
commercial arc and incandescent lights, by meter,	1,050,439 42
electric power,	808,935 35
other plants and companies,	10,945 96
appropriation for street lights,	121,615 18
appropriation from tax levy,	131,067 82
municipal buildings,	44,742 75
town departments,	7,686 23
rent of meters,	1,302 49
rent of fixtures,	2,872 10
other sources,	11,583 73
Total,	<hr/> \$2,210,824 53

EXPENSES:—

Coal,	\$642,237 54
Rentals,	16,969 24
Oil and waste,	7,638 01
Water,	5,186 21
Wages at station,	196,874 18
Station tools and appliances,	7,607 74
Repairs of real estate,	7,230 54
Hydraulic plant repairs,	522 50
Repairs of steam plant,	27,344 11
Repairs of electric plant,	6,039 95
Current bought,	363,791 18
Wages for care of lights, etc.,	45,609 08
Distribution tools and appliances,	50,319 90
Maintenance of street lamps,	29,245 84
Maintenance of commercial lamps,	5,536 00
Repairs of lines and conduits,	98,892 73
Repairs of meters and transformers,	9,784 60
Salaries of municipal light boards,	3,640 83
Salaries of managers,	44,324 92
General salaries,	45,793 81
Rents of offices,	3,424 94
Repairs of office buildings,	69 67
General office expenses,	39,441 64
State commission assessments,	903 16
Insurance,	29,094 55
Law expenses,	136 22
Claims,	204 00
Bad debts,	2,373 93
Incidentals,	1,123 57
Total,	<hr/> \$1,691,360 59

Balance of operating account,	\$519,463 94
Gains on jobbing,	9,496 26
Total,	<hr/> \$528,960 20

Against which the following charges were made:—

Interest,	\$94,727 20
Depreciation,	202,474 60
Bonds and notes paid and sinking fund requirements,	148,664 66
Sundry items,	3,603 38
Total,	<hr/> \$449,469 84
Leaving an apparent profit of	79,490 36
They have also received as income from sinking funds, etc.,	20,240 40

Making a surplus for the year of	<hr/> \$99,730 76
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Gas.

		Fiscal Year 1918.
INCOME: —		
From gas sold by meter,		\$417,922 44
sales of coke,		23,612 65
sales of tar,		12,853 63
ammoniacal liquor,		2,671 95
rent of meters,		552 98
other sources,		180 00
municipal buildings,		4,002 92
Total,		\$461,796 57
Balance of operating account,		20,513 56 ¹
Total,		\$482,310 13
EXPENSES: —		
Coal,		\$197,109 16
Enrichers,		67,519 93
Purifying materials,		2,782 61
Water,		1,530 86
Wages at works,		87,890 52
Station expenses,		4,376 80
Repairs and maintenance at works,		1,957 04
Repairs and renewals of machinery,		41,894 58
Wages of meter takers, clerical labor in distribution department,		7,982 38
Distribution tools, etc.,		10,778 82
Gas stove setting, repairs and renewals,		5,893 41
Repairs, renewals and maintenance of mains and services,		11,845 27
Repairs and renewals of meters,		10,408 36
Salaries of municipal light boards,		516 64
Salaries of managers,		4,663 00
General salaries,		14,192 09
Rents of offices,		358 30
General office expenses,		7,169 90
State commission assessments,		257 23
Insurance,		3,067 09
Bad debts,		113 31
Incidentals,		2 83
Total,		\$482,310 13
Loss in operation,		\$20,513 56
Gains on jobbing,		3,540 27
		\$16,973 29
The following charges have been made: —		
Interest,		\$24,287 26
Depreciation,		32,640 67
Bonds and notes paid,		42,645 00
Sundry items,		804 30
Leaving an apparent deficit of		\$117,350 52
They have received for interest		327 79
Making a deficit for the year of		\$117,022 73

¹ Deficit.

Aggregates from the balance sheets in the several municipal returns for the fiscal year 1918 show the following facts: —

ASSETS: —

Electric: —

Real estate,	\$429,498 53
Steam plant,	776,558 28
Electric plant,	398,805 69
Hydraulic plant equipment,	23,136 00
Overhead lines,	1,440,808 04
Underground conduits,	174,928 72
Transformers,	384,755 22
Meters,	442,529 07
Street lamps,	104,433 65
Materials,	325,351 87

Gas: —

Real estate,	325,605 48
Machinery,	258,671 70
Holders,	65,736 61
Mains,	397,341 65
Meters,	130,686 52
Materials,	68,165 53

Other assets,	81,675 23
General cash (or town treasury),	241,937 16
Depreciation cash,	76,283 55
Due for electricity,	266,349 36
Due for gas,	18,618 31
Other accounts due,	61,804 27
Sinking funds,	394,472 19

\$6,888,152 63

LIABILITIES: —

Appropriations for construction,	\$795,793 76
Overdrafts for construction,	24,366 74
Bonds outstanding,	2,512,900 00
Notes payable,	370,053 68
Unpaid bills,	270,902 81
Deposits,	16,656 18
Interest accrued but not due,	23,607 71
Other amounts due,	42,633 05
Cash overdrawn,	175,243 07

\$4,232,157 00

Loans repayment account,	2,350,083 28
Surplus,	305,912 35

\$6,888,152 63

Price.

The following table shows the prices charged by each municipality for commercial electric lighting and power on Dec. 31, 1918:—

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		Dec. 31, 1918.	June 30, 1918.
Ashburnham, . . .	For light: 10 cents net a k. w. h. for first 300 k. w. h. a month, 9 cents net for 301 to 500 k. w. h. a month and 8 cents a k. w. h. for all over 500 k. w. h. a month. Minimum monthly charge of \$1. No wiring. No free renewals. For power: 5 cents net a k. w. h. Minimum charge of 50 cents a h. p. of connected load.	10	10
Belmont, . . .	For light: 12½ cents gross a k. w. h., with discount of 20% if paid before 15th of month or within 10 days of date of bill. Minimum monthly charge of \$1, less prompt payment discount. No free renewals. For power: same rates and discount as for lighting except where the consumption is 100 or more k. w. h. a month, when the rate is 10 cents net. For cooking, heating and small motors: 10 cents net a k. w. h. for first 10 k. w. h. a month, and 3 cents a k. w. h. for all over 10 k. w. h.; demand limited to 3 k. v. a. Minimum charge of \$1 net a month.	10	10
Boylston, . . .	For light: 12 cents net a k. w. h. Minimum monthly charge of \$1. No wiring or free renewals. For power: 8 cents net a k. w. h. if on separate meter from lighting.	12	12
Braintree, . . .	For light: 10 cents net a k. w. h. Current for moving-picture arcs, 8 cents net a k. w. h. Minimum charge of \$9 a year. No wiring or free renewals. For power: 5 cents net to 3 cents net a k. w. h., according to quantity used. For cooking: 6 to 3 cents a k. w. h.	10	10
Chicopee, . . .	For light: 9 cents net a k. w. h. for first 100 k. w. h. a month, and 8 cents a k. w. h. for all additional k. w. h. a month. Minimum monthly charge of 50 cents for each meter installed. To customers using light during the daytime an operating charge is made of 4 cents a k. w. h., and a standing charge of 5 cents a k. w. h. divided by the hours a day of full load consumption. No wiring or free renewals. For power: 7.2 cents net a k. w. h. to 1.68 cents net a k. w. h., according to monthly consumption. Minimum charge of 50 cents a h. p. a month. A discount of 10% to customers who use primary current.	9	9
Concord, . . .	For light: 12 cents net a k. w. h.; 9½ cents net a k. w. h. for primary current. Minimum charge of \$1 a month. An additional charge of 10% on bills not paid by 15th of month.	12	9

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		Dec. 31, 1918.	June 30, 1918.
Concord — <i>Con.</i>	No wiring. Carbon lamps renewed free; mazda lamps at cost. For power: 5 cents net a k. w. h. for first 200 k. w. h.; 4 cents net a k. w. h. for next 300; 3 cents net for next 500; 2½ cents net a k. w. h. for next 1,000; 2½ cents net for next 3,000; and 2 cents net a k. w. h. for all over 5,000 k. w. h. a month. Minimum rate of 2 cents will be increased ½ of a cent for every increase of 50 cents above \$4 a ton for fuel. Minimum charge of \$1 a month for 1 h. p. or less, and 50 cents a month for each added h. p. For cooking and heating: 3 cents net a k. w. h. for first 50 k. w. h.; 2½ cents net a k. w. h. for next 50 k. w. h.; and 2 cents a k. w. h. for all over 100 k. w. h. Minimum charge of \$1 a month.		
Danvers, . . .	For light: 12 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid in 10 days. Minimum charge of 75 cents a month. For power: 4 cents net a k. w. h. for motors of less than 5 h. p. For motors of 5 h. p. or more, 4 cents net to 2.9 cents net a k. w. h., according to h. p. of motor and monthly consumption. Minimum charge of 75 cents a month.	11	11
Georgetown, . .	For light: 18 cents gross a k. w. h., less discount of 6 cents a k. w. h. for payment within 15 days. Current for moving-picture arcs, 12 cents a k. w. h., less discount of 5 cents a k. w. h. for payment within 15 days. Minimum charge of \$9 a year. No wiring or lamp renewals. For power: 12 cents gross a k. w. h., less discount of 5 cents a k. w. h. for payment within 15 days. For large consumption of power, 12 cents gross a k. w. h., less 7 cents a k. w. h. if paid in 15 days. Minimum charge of \$7.20 a year per h. p. for power.	12	12
Groton, . . .	For light: 10 cents gross a k. w. h. with discount of 20% for payment within 10 days. Minimum charge of 50 cents a month. No wiring and no free lamp renewals. For power: 3 cents gross a k. w. h., with discount of 10% for payment within 10 days. Minimum charge of 50 cents a k. w. of demand.	8	8
Groveland, . . .	For light: 12 cents gross a k. w. h., with a discount of 1 cent a k. w. h. for payment by the 15th of month. Minimum charge of \$9 a year. No wiring. For power: 12 cents gross a k. w. h. for first 10 k. w. h., and 6 cents a k. w. h. for all over 10 k. w. h., with discount of 1 cent a k. w. h. for payment by 15th of month. Minimum charge of \$9 a year.	11	11
Hingham, . . .	For light: 11 cents net to yearly customers; 15 cents net to summer residents. Minimum charge of 50 cents a month to yearly customers, and \$1.50 a month to summer residents. No wiring or free renewals. For power: 8 cents net a k. w. h. with a con-	11	10

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		Dec. 31, 1918.	June 30, 1918.
Hingham — <i>Con.</i>	nected load not less than 1,500 watts or more than 3,500 watts; over 3,500 watts, power not to be used between hours of 6 and 10 P.M., 6½ cents a k. w. h. Minimum charge, \$1 a month. To customers having a load of 7,500 watts or over, power not to be used between hours of 6 and 10 P.M., metered on the primary side of transformer and erecting their own installation, 3½ cents a k. w. h. Minimum charge for this service, \$10 a month. For cooking: 4 cents net a k. w. h. Minimum charge of \$1 a month.		
Holden,	For light: 10 cents net a k. w. h. for first 100 k. w. h., 8 cents a k. w. h. for all over 100 k. w. h. Minimum charge of 75 cents a month. No wiring and no free renewals. For power: 6 cents net a k. w. h. Minimum charge of \$1 a h. p. a month for over 1 h. p.	10	10
Holyoke,	For light: 8 cents gross a k. w. h., less discount of 2 cents a k. w. h. for payment within 10 days. Flaming arcs, 5 cents extra a k. w. h. for maintenance. Minimum charge of 50 cents a month. On contract: 16 c. p. lamp, 6 or 7 nights a week until 12 P.M., \$12 a year; 7 nights a week burning all night, \$24 a year, both with discount of 10% if paid within 10 days; 8 c. p. lamps at one-half these prices, 24 c. p. lamps at 1½ times and 32 c. p. lamps at twice these prices. For power: 5 cents net a k. w. h. for first 200 k. w. h.; 4½ cents a k. w. h. for next 200; 3½ cents a k. w. h. for next 300; 3½ cents a k. w. h. for next 300; and 3 cents a k. w. h. for next 3,000 k. w. h. Minimum charge of 50 cents a month plus 25 cents a connected h. p. or fraction thereof. Day power schedule: 2.3 to 1.4 cents a k. w. h., depending on connected h. p. and number of k. w. h. consumed. Minimum charge of 50 cents a month per h. p. connected. For night or 24-hour use rates from 1.7 to 1.1 cents a k. w. h., depending upon quantity used and monthly consumption; 10% is added to day and 24-hour power schedule rates. Minimum charge of \$1 a month per h. p. connected.	6	6
Hudson,	For light: 13½ cents gross a k. w. h., less discount of 15% for payment within 15 days of date of bill. In Stow: 18 cents gross a k. w. h., with same discounts as in Hudson. Minimum charge of \$1 a month, subject to lighting discounts. No free renewals. For power: 4.5 cents gross to 3.5 cents gross, less discount of 10% for payment in 15 days. In Stow: from 7 cents gross to 5 cents gross, according to h. p. installation and monthly consumption, less discount of 10% for payment in 15 days. A blanket rate of 4½ cents gross a k. w. h., with discount of 10% for prompt payment, for current for both light and power applying to customers using over 2,000 k. w. h. monthly. Minimum monthly charge, \$1 for each h. p. or fraction of a h. p.	11½ ¹	10

¹ 15.3 cents in Stow.

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		Dec. 31, 1918.	June 30, 1918.
Hudson — <i>Con.</i>	For cooking and heating: 5 cents gross a k. w. h., with discount of 20% for payment by 15th of month.		
Hull,	For light: 14 cents net a k. w. h. to yearly customers; 17 cents a k. w. h. to transient or summer customers. Customers having a gross bill of \$50 or more a month will receive a discount of 10%; if gross bill is \$100 or more a month a discount of 15% will be allowed. Any customer using electricity the entire 12 months of the year at a voltage of 2,200 to 2,300, metered at this voltage, and the department not furnishing any apparatus beyond meter, with amount of capacity required in either July or August not exceeding the capacity required in any of the other 10 months of the calendar year, and with a yearly consumption of 48,000 k. w. or more, will be charged at the rate of 6½ cents a k. w. h. Minimum charge of \$9 a year. Transient customers not less than \$6 a season. For power: 6 cents net a k. w. h. to any customer not using electricity from 7 p.m. to 12 midnight. Minimum charge, 50 cents a month. Customers with the right to use power at any time during 24 hours, to pay for a service or capacity charge of \$30 a year a k. w. for all electricity used. For cooking: 4 cents net a k. w. h. for first 100 k. w. h. and 3 cents a k. w. h. for all in excess of 100 k. w. h., with a minimum charge of \$6 a meter for season or year.	14 ¹	14 ¹
Ipswich,	For light: 12 cents gross a k. w. h., with discount of 10% a k. w. h. for payment before the 20th of month. Minimum monthly charge of 50 cents. No wiring or free lamp renewals. For power: 5 cents net a k. w. h.	10.8	10.8
Littleton,	For light: 15 cents gross a k. w. h., with discount of 10% for payment on or before the 15th of month. Minimum monthly charge of 75 cents. No free renewals or wiring. For power: same rates as for light.	13.5	13.5
Lunenburg,	For light: 12 cents net a k. w. h. Minimum monthly charge of 75 cents. No wiring or free lamp renewals. For power: 5 cents net a k. w. h. Minimum charge, \$1 a horse power.	12	12
Mansfield,	For light: 11 cents gross a k. w. h. for first 250 k. w. h. and 8 cents a k. w. h. for over 250 k. w. h., less discount of 1 cent a k. w. h. for payment in 15 days. By contract: 50 cents a month for each 16 c. p. lamp or its equivalent. Minimum monthly charge of 75 cents. No wiring; free renewals of carbon lamps. For power: 7 cents gross to 2.6 cents according to quantity consumed, less discount of 10% for payment in 15 days. Minimum monthly charge of \$1 a h. p. installed. Rates for 13,000 volt electricity, 2.3 cents a k. w. h. for first 15,000 k. w. h., 1.7 cents a k. w. h.	10	10

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		Dec. 31, 1918.	June 30, 1918.
Mansfield — <i>Con.</i>	on next 15,000 k. w. h., and 1.4 cents a k. w. h. on next 53,333 k. w. h., with discount of 10%; all over 83,333 k. w. h., 1.455 cents net a k. w. h., plus a variable coal clause. For heating and cooking: 4 cents net a k. w. h. Minimum monthly charge of 75 cents.		
Marblehead,	For light: 13 cents gross a k. w. h., less discount of 2 cents a k. w. h. for payment on or before the 15th of month. Minimum monthly charge of 50 cents. No wiring or lamp renewals. For power: 6 cents net a k. w. h. to 3 cents a k. w. h., according to quantity used. Minimum monthly charge of \$2. For heating: 5 cents net a k. w. h. Minimum monthly charge of \$1.	11	11
Merrimac,	For light: 20 cents gross a k. w. h., less discounts, for payment by 15th of month, of 25% on bills of \$15 or less to 50% on bills from \$100 and over a year. Minimum monthly charge of 75 cents. No wiring or lamp renewals. For power: to yearly customers \$21 a year for 250 k. w. h. or less; for more than 250 k. w. h a year, $8\frac{1}{2}$ cents gross a k. w. h. to 4 cents a k. w. h., according to consumption, with discount to all customers of 10% for payment on or before the 15th of month.	15	15
Middleborough,	For light: 13 cents gross a k. w. h. for first 100 k. w. h., 11 cents a k. w. h. for next 300 k. w. h., 10 cents a k. w. h. for all over 400 k. w. h., with discount for payment before 20th of month of $\frac{1}{2}$ cent a k. w. h. Minimum charge of \$9 a year. No wiring or lamp renewals. For power: 10 cents net a k. w. h. to 2.5 cents a k. w. h., according to monthly consumption.	12.5	12.5
Middleton,	For light: 12 cents net. No wiring or lamp renewals. Minimum monthly charge of 75 cents. For power: 9 cents net a k. w. h.	12	12
North Attleborough,	For light: 15 cents gross a k. w. h., with discount of 5 cents if paid by 16th of month. Minimum yearly charge for breakdown service, \$6 a k. w. connected transformer capacity, less current consumed, or meter rental of 50 cents net a month. No free wiring or lamp renewals. For power: 10 cents gross a k. w. h. or $7\frac{1}{2}$ cents gross a h. p., with discounts of from 5 to 70%, according to monthly consumption, and a discount of 10% for payment by 16th of month. Minimum charge of \$1 a h. p. a month. Continuous service: 3.5 to 2.09 cents net a k. w. h., including prompt payment discounts, according to monthly consumption; or \$73.92 to \$44.32 a h. p. a year, according to h. p. demand. For heating: 5 cents gross a k. w. h., with discount of 20% if paid by 16th of month.	10	10

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		Dec. 31, 1918.	June 30, 1918.
Norwood, . . .	<p>For light: 9 cents net a k. w. h. Yearly rate: 15 cents a k. w. h. for primary usage, 4 cents a k. w. h. for secondary usage. Minimum monthly charge of \$1. No wiring. Lamp renewals free.</p> <p>For power: 12 cents net a k. w. h. for primary usage, 8 cents a k. w. h. for secondary usage and 4 cents a k. w. h. for remaining usage. Discount of 33½% on excess of \$25 a month. Customers having more than 10 k. w. demand, \$2 a k. w. demand, plus 1.9 cents a k. w. h. for k. w. h. used.</p>	9	9
Paxton, . . .	<p>For light: 12 cents net. Minimum charge of \$1 a month. No wiring or free lamp renewals.</p> <p>For power: 8 cents net a k. w. h.</p>	12	12
Peabody, . . .	<p>For light: 12 cents gross a k. w. h. in Peabody, less discount of 10% for payment on or before 15th of month. In Lynnfield 14 cents a k. w. h., with discount of 10% for payment on or before 15th of month. Flat rates: burning until 10 o'clock for 300 nights a year, 40 cents for a 40-watt lamp to \$1.95 for a 250-watt lamp; same lamps burning every night in the year, 45 cents to \$2.35 a month; burning until 11 o'clock, from 45 cents to \$2.45 for 300 nights a year, and 55 cents to \$2.95 a month for every night in the year; burning until 12 o'clock, from 55 cents to \$2.95 a month for 300 nights, and 65 cents to \$3.55 a month for every night; burning until 1 o'clock, add to the 12 o'clock rates the difference between the 11 and 12 o'clock rates. Minimum charge, \$6 a year. No wiring. Renewals free of gem or metallized filament lamps.</p> <p>For power: 10½ cents gross a k. w. h. for first 10 k. w. h. a month, 5½ cents for first 200 k. w. h. in excess of first 10 k. w. h., ranging from this down to 1½ cents a k. w. h. as monthly consumption increases, with discount of 10% for payment on or before 15th of month. Minimum charge of \$1 a month a k. w. of connected load.</p>	10.8 ¹	10.8 ¹
Princeton, . . .	<p>For light: 12 cents gross a k. w. h. for less than 100 k. w. h. and 10 cents a k. w. h. for 100 k. w. h. or over, less discount of 10% for payment by 10th of month. Minimum monthly charge of \$1. No wiring and no free renewals.</p> <p>For power: 6 cents gross, less discount of 10% for payment by 10th of month. Minimum monthly charge of \$1.</p>	10.8	10.8
Reading, . . .	<p>For light: 14 cents gross a k. w. h. in Reading, 16 cents gross in North Reading, Lynnfield Center and Wilmington, with discount of 10% for payment on or before 15th of month. Minimum yearly charge of \$9. No wiring or free renewals of lamps.</p> <p>For power: 5 cents gross to 2 cents gross a k. w. h., according to monthly consumption, with discount of 10% for payment on or before the 15th of month, plus a service charge</p>	12.6 ²	10.8

¹ 12.6 cents in Lynnfield.² 14.4 cents in North Reading, Lynnfield Center and Wilmington.

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		Dec. 31, 1918.	June 30, 1918.
Reading — <i>Con.</i>	<p>of 60 cents a month per horsepower of connected load. The monthly service charge constitutes the minimum charge.</p> <p>For cooking and heating: 3 cents gross a k. w. h. less discount of 10% for payment on or before 15th of month. Minimum yearly charge of \$12.</p> <p>For charging storage batteries: 4 cents gross a k. w. h. less discount of 10% for payment on or before the 15th of month. Minimum charge of \$12 a year.</p>		
Rowley, . . .	<p>For light: 11 cents net a k. w. h. Minimum charge of \$9 a year. No wiring or free renewals.</p> <p>For power: same rate as for light.</p>	11	11
Shrewsbury, . .	<p>For light: 12 cents gross a k. w. h. for first 100 k. w. h. a month, with discount of 10% for payment in 15 days; 10 cents a k. w. h. net for all over 100 k. w. h. Minimum charge of \$6 a year. No wiring or free renewals.</p> <p>For power: 5 cents net a k. w. h. Minimum charge of \$24 a year.</p>	10.8	10.8
South Hadley, . .	<p>For light: 13 cents gross a k. w. h., with discounts, for payment in 10 days, from 10 to 40%, according to amount of bill. Minimum monthly charge of 50 cents. Sign rate: 5 cents per k. w. h. for any amount. Minimum charge, \$1.50 a month. No free lamp renewals. Wiring at cost plus 10%.</p> <p>For power: 6 cents net a k. w. h. to 2.5 cents a k. w. h., according to monthly consumption.</p> <p>For heating: 5 cents net a k. w. h. for 100 k. w. h. or less a month; 4.5 cents for 100 to 250 k. w. h.; 4 cents for all over 250 k. w. h. Minimum charge of \$1.50 a month.</p>	11.7	11.7
Sterling, . . .	<p>For light: 10 cents net a k. w. h. to 6 cents net a k. w. h., according to monthly consumption. Minimum monthly charge of \$1. No wiring or free renewals.</p> <p>For power: 6 cents net a k. w. h. to 3.7 cents net a k. w. h., according to monthly consumption. Monthly minimum charge of \$1.</p> <p>For heating: 6 cents net a k. w. h. for the first 25 k. w. h. and 4 cents a k. w. h. for all over 25 k. w. h. Minimum yearly charge of \$12.</p>	10	10
Taunton, . . .	<p>For light: 15 cents gross a k. w. h. for first 100 k. w. h. a month, 14 cents a k. w. h. for next 500 k. w. h. a month and 13 cents a k. w. h. for all over 600 k. w. h. a month, with discount of 10% for payment by the 15th of month. Minimum charge of 75 cents a month. By contract: an operating charge of 7 cents a k. w. h. and a standing charge of 7 cents a k. w. h. divided by the hours a day of full load consumption, with a discount of 10% of the gross charge if the bill is paid on or before the 15th of the month. No wiring. Renewals free for carbon lamps; at slightly above cost for tungsten lamps.</p>	13.5	10.8

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		Dec. 31, 1918.	June 30, 1918.
Taunton — <i>Con.</i>	<p>For power: 10 cents gross a k. w. h. for first 100 k. w. h. a month, 8 cents for next 300 k. w. h. a month, 7 cents a k. w. h. for next 500 k. w. h. a month, 6 cents a k. w. h. for next 1,000 k. w. h. a month, 5½ cents a k. w. h. for next 3,000 k. w. h. a month and 5 cents a k. w. h. for all additional k. w. h., with discount of 10% for payment by the 15th of the month. Minimum charge of 75 cents a month for first h. p. or fraction thereof, and 75 cents for each additional h. p. installed.</p> <p>For heating: 5½ cents gross a k. w. h., with discount of 10% for payment in 15 days. Minimum charge of 75 cents a month.</p>		
Templeton,	<p>For light: 11 cents net a k. w. h. Minimum monthly charge of 75 cents for first meter, 50 cents for each additional meter installed. No wiring.</p> <p>For power: 8 cents net a k. w. h. for first 100 k. w. h., 6 cents a k. w. h. for second 100, and 5 cents a k. w. h. for all over 200 k. w. h. Minimum monthly charge of \$1 for first meter installed and 50 cents for each additional meter.</p>	11	11
Wakefield,	<p>For light: 13 cents gross a k. w. h., with discount of 3 cents a k. w. h. for payment on or before 15th of month. Store window lighting: every night until 9 o'clock, commercial lights burning until 12 o'clock, 3 or more arc lights, 13 cents gross, with discount of 3 cents for prompt payment. Moving-picture theatres: 10 cents a k. w. h., with discount of 2 cents a k. w. h. Signs: 10 cents a k. w. h., with discount of 3 cents a k. w. h. No wiring or free renewals. Minimum charge of \$9 a year.</p> <p>For power: 10 cents gross a k. w. h. to 6 cents a k. w. h., according to monthly consumption, less discount of 3 cents a k. w. h. for payment on or before 15th of month. Minimum monthly charge of 75 cents a h. p. on from 1 to 3 h. p., \$2.50 on 3 to 10 h. p. and \$3 on 10 to 20 h. p.</p>	10	10
Wellesley,	<p>For light: 10 cents gross a k. w. h., less discount of 15% for payment on or before 15th of month. Minimum charge of \$10 a year. Yearly lighting rates: a fixed charge of \$60 a year for each k. w. of demand up to and including 15 k. w., \$36 for each k. w. of demand exceeding 15 and including 55, \$30 for each k. w. of demand exceeding 55, plus charges for current of 5 cents a k. w. h. up to and including 1,500 k. w. h. a month, 3 cents a k. w. h. for all current exceeding 1,500 k. w. h. and including 5,500 k. w. h., and 2½ cents a k. w. h. for all exceeding 5,500 k. w. h. a month. No wiring. Carbon lamps and tungsten lamps of more than 60 watts renewed free; other tungsten lamps at cost.</p> <p>For power: 6 cents gross a k. w. h. for less than 200 k. w. h. and 5 cents a k. w. h. for all in excess of 200 k. w. h., less a discount of</p>	8.5	8.5

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		Dec. 31, 1918.	June 30, 1918.
Wellesley — <i>Con.</i>	15% for payment on or before the 15th of the month. Minimum charge of \$10 a year for each meter. For cooking, heating and miscellaneous energy: 10 cents gross a k. w. h. up to 20 k. w. h. a month, and 3 cents a k. w. h. for over 20 k. w. h., less discount of 15% if paid by 15th of month. Minimum charge of \$10 a year.		
West Boylston, .	For light: 12 cents net a k. w. h. for first 100 k. w. h. a month; 8 cents a k. w. h. for all in excess of 100 k. w. h. Minimum charge, \$1 a month. No wiring or lamp renewals. For power: 4 cents net a k. w. h.	12	12
Westfield, .	For light: 10 cents net a k. w. h. Arc lights: \$8.75 a month for each light. Minimum monthly charge of 50 cents a meter. No wiring. No free lamp renewals. For power: 5½ cents net a k. w. h. for first 200 k. w. h. a month to 2½ cents a k. w. h. for 5,000 k. w. h. or over, all plus 10%. Minimum charge of 75 cents a month plus 50 cents for each h. p. or fraction thereof.	10	9

Street Lighting by Municipal Plants.

Prior to 1918 the statutes relating to municipal lighting plants prescribed that the excess of the estimated annual expense (including the gross expense of operation, maintenance and repair, interest on the debt created to pay for the plant, depreciation, sinking fund or debt requirements, and loss, if any, in the operation of the plant during the preceding year) over the estimated income from sales to private consumers should be included in the annual appropriations for maintenance and in the tax levy. For this excess, which it was required thus to raise by taxation, the city or town received its street and, in some cases, its public building lighting. By chapter 77 of the General Acts of the year 1918 the statutes in question were amended in substance, requiring that the managers of municipal lighting shall include in their annual estimates of receipts and expenses an estimate of the cost of the gas or electricity to be used by the city or town, and that the city or town shall include in its annual appropriations not less than such estimated cost. A further change was made

in the definition of the cost of gas or electricity to be used by the city or town, such cost thereafter to include interest on the outstanding debt only, and not on the investment as theretofore. This change provides the municipal lighting plant with a definite income for one of the most important features of its business, namely, the supply of electricity to the street lights and public buildings based upon the actual cost of the service. The act was passed too late in the session, however, to affect the appropriations for the year 1918, and, in consequence, it is impracticable to show statistically for that year what the city or town as a municipal corporation got for the money raised by taxation, and on a basis comparable with the cost to it of lighting its buildings and streets if served by a privately owned plant.

The following table shows as heretofore the number of street lights and their wattage installed at the end of the fiscal year 1918, and the average number in use throughout the year which ended on that date, with the average number of days and hours the same were burned in the several municipalities listed: —

Street Lights — Operation.

MUNICIPALITY.	Number of Public Lamps.	Wattage.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.
Ashburnham,	127	40	127	3.0	30.4
Belmont,	425	56	524	6.5	29.6
	100	256			
	2	385			
Boylston,	81	40	86	4.9	25.2
	10	60			
Braintree,	707	50	734	8.4	28.8
	30	80			
	50	50			
	1,073	72			
Chicopee,	10	75	1,261	10.8	30.4
	141	155			
	4	245			
	7	310			
Concord,	1,034	50	1,033	5.9	28.6
	159	50			
	643	60			
Danvers,	106	72	971	7.2	29.8
	44	155			
	12	368			
Georgetown,	225	35	236	3.4	25.5
	2	87			
Groton,	247	50	247	5.5	30.4
	1	200			
Groveland,	267	75	270	5.4	26.9
	6	250			
Hingham,	650	50	687	5.7	28.8
	42	266			
Holden,	181	60	192	5.1	27.1
	18	250			

Street Lights — Operation — Continued.

MUNICIPALITY.	Number of Public Lamps.	Wattage.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.
Holyoke,	29 416 99 8 342 145 422	40 73 155 172 200 400 50	907	10.8	30.4
Hudson, { Hudson,	34 2	75 500	451	8.8	28.8
Stow,	41	50	41	-1	-1
Hull,	401 4	50 300	551	5.5	30.0
Ipswich,	790 19	40 300	809	7.1	30.4
Littleton,	104 1	50 60	105	3.9	25.0
Lunenburg,	67	40	67	5.7	30.4
Mansfield,	486 77	47 164	561	10.0	30.4
Marblehead,	315 153 378	40 350 40	314 151	7.1	30.4
Merrimac,	2 10 221	60 100 50	390	4.8	29.4
Middle- borough, { Middleborough,	12 4 3 12 2	200 50 75 200 300	233 21	6.4 10.3	27.4 30.4
Middleton, { Rock, North and South Middle- borough,	99 89 746 67	50 60 60 80	99 84	5.2 7.1	30.4 29.8
North Attleborough,	2 2 632 30 47	250 275 50 200 220	821	5.5	29.8
Norwood,	41 57	65 32	41	3.8	24.5
Paxton, { Lynnfield,	2 2 328 158	125 250 32 40	61	5.8	28.7
Peabody, { Peabody,	39 39 16 1	47 72 125 1,000	580	8.7	30.4
West Peabody,	76 184	320 32	76	5.8	28.7
Princeton, { Lynnfield,	135 122 241	75 40 40	135 122 241	4.3 4.1 4.1	28.1 30.4 30.4
North Reading,	7 453	40 60			
Reading, { Reading,	12 48 24	100 250 600	544	10.5	30.4
Wilmington,	395 250	40 40	394 250	4.8 5.2	30.4 23.0
Rowley,	475	50	465	5.4	26.8
Shrewsbury,	86 6	56 100	91	5.4	30.3
South Hadley,	185 15	56 42	193	10.8	30.4

¹ Are operated by time clock, burning time not known.

Street Lights — Operation — Concluded.

MUNICIPALITY.	Number of Public Lamps.	Wattage.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.
Sterling,	70	75	69	6.2	30.0
	1,638	40			
Taunton,	218	160	1,914	9.7	30.4
	31	366			
	33	550			
Templeton,	276	50	276	4.2	26.9
	532	50			
	23	75			
	19	175			
Wakefield,	4	200	601	5.5	27.6
	16	250			
	2	300			
	2	400			
	11	500			
	5	40			
Wellesley,	1,061	43	1,093	9.2	29.1
	27	100			
	1	200			
	4	360			
West Boylston,	200	46	246	6.1	26.2
	46	60			
	337	60			
Westfield,	1	130	310	10.7	30.4
	4	450			
	62	480			
	48	515	122		

The towns of Middleborough, Wakefield and Westfield and the city of Holyoke operate gas plants, the first named since Oct. 31, 1893, the second since Aug. 7, 1894, the third since March 14, 1898, and the last since Dec. 15, 1902.

The plant at Middleborough makes water gas, that at Westfield coal gas and those at Holyoke and Wakefield coal and water gas.

During the eleven months ending Nov. 30, 1919, three examinations were made by the State inspector for determining the calorific value and purity of the gas in Middleborough, ten in Wakefield, six in Westfield, nine in Holyoke. Impurities prohibited by statute were found twice in Middleborough and once each in Wakefield and Westfield. Gas in Holyoke was found once to be below the calorific standard required by law.

The average price received in Holyoke for gas sold during the fiscal year 1918 was \$1.08 per thousand; in Middleborough, \$1.60; in Wakefield, \$1.32; and in Westfield, \$1.47. The maximum net prices in the cities and towns named at the end of the fiscal year 1918 were: Holyoke, \$1.20; Middleborough, \$1.70; Wakefield, \$1.35; and Westfield, \$1.70 per thousand cubic

feet. The cost of gas during the same period was, in Holyoke, \$1.41; in Middleborough, \$1.95; in Wakefield, \$1.63; and in Westfield, \$1.83.

INSPECTION OF GAS AND GAS METERS.

As in previous years the subdivisions of this report which relate to the inspection of gas and gas meters are reproduced from the report to the Board by the Gas Inspection Division. During the past year the work of the division has consisted in testing and sealing more than 79,000 gas meters and making about 600 precise determinations of the heating value and purity of the gas furnished by the 61 companies and municipalities in the State, in addition to performing experimental work which the development of the office requires, and furnishing such expert assistance as was required by the Board in its investigation of complaints. Over \$20,000 has been received in fees for meter testing and turned over to the State Treasurer, as required by law.

Gas Inspection.

During the eleven months ending Nov. 30, 1919, this division made 579 routine tests of the quality of the gas of the 57 companies and 4 municipalities doing business in the State. The law requires at least 2 tests a year for each company, and as many more as the Board may direct. The number made this year averaged about 10 for a company, and varied actually from 2 to 28. In accordance with the custom of the division, its tests were made at irregular intervals, and without any prior notice being given to the company. Incidentally, in addition to the data obtained in its routine tests, the division has received from 19 of the larger companies information contained in weekly reports of the daily tests made by the companies themselves. These reports were a continuation of the practice of the companies during the eighteen months in 1916 and 1917 when the companies were operated for experimental purposes under the direction of the Board.

A routine test comprises the determination of the presence or absence of hydrogen sulphide, the amount of the sulphur and ammonia in the gas and its calorific value. The legal require-

ments for purity are that no hydrogen sulphide be present, and that the sulphur and ammonia per 100 cubic feet be not more than 30 and 10 grains, respectively. The standard of calorific value is 528 Btu per cubic foot minimum. Violations of any of these provisions on three consecutive tests render a company liable to a fine of \$100. There were 101 violations of some one of these requirements determined during the year, and one company was fined \$100 for three consecutive violations of the calorific standard, and another the same amount for three consecutive tests which showed the presence of sulphuretted hydrogen.

A summary of the tests for each company is given in Table 1, and lists of the determinations of violations of the standard for hydrogen sulphide, sulphur, ammonia and for the calorific value are shown in Tables 2, 3, 4 and 5, respectively.

TABLE 1. — *Summary of the Determinations of the Gas Tests of All Companies for the Eleven Months ending Nov. 30, 1919.*

COMPANY.	Inspections.	CALORIFIC VALUES.			AVERAGE GRAINS PER 100 CUBIC FEET.		Hydrogen Sulphide, Times Present.
		Average.	Highest.	Lowest.	Sulphur.	Ammonia.	
Adams,	5	555.4	573	542	6.91	1.—	—
Amesbury,	2	616.5	674	559	9.00	1.—	—
Amherst,	3	543.3	577	484	6.46	1.—	—
Arlington,	13	550.6	557	522	8.37	1.—	—
Athol,	8	537.5	552	518	8.04	1.—	—
Attleboro,	9	549.6	583	508	19.85	1.—	—
Beverly,	11	550.9	576	517	12.55	1.—	1
Blackstone,	3	534.0	542	521	13.86	1.—	—
Boston,	28	540.8	555	520	8.90	1.—	—
Brockton,	11	537.7	551	522	19.33	1.—	—
Cambridge,	13	543.6	565	535	18.63	1.—	—
Charlestown,	14	571.2	628	542	24.20	1.—	—
Citizens' (Nantucket),	2	605.0	606	604	6.65	4.65	—
Citizens' (Quincy),	16	542.1	554	529	9.09	1.—	—
Clinton,	8	537.7	577	511	7.63	1.—	2
Dedham,	14	544.3	568	522	9.60	1.—	—
East Boston,	16	543.3	555	529	9.19	1.—	—
Easthampton,	7	565.6	585	539	16.06	1.—	—
Fall River,	12	544.7	579	514	10.14	1.—	1
Fitchburg,	13	533.7	570	490	19.23	2.1	1
Framingham,	14	540.4	560	524	7.35	1.—	4
Gardner,	7	537.3	559	513	7.48	1.—	—
Gloucester,	10	533.6	551	514	8.44	1.—	—
Greenfield,	9	550.4	571	536	7.13	1.—	1
Haverhill,	9	545.4	552	539	9.02	1.—	—
Holyoke, ¹	9	543.6	560	518	18.80	1.—	—

¹ Municipal plant.

TABLE 1. — *Summary of the Determinations of the Gas Tests of All Companies for the Eleven Months ending Nov. 30, 1919 — Concluded.*

COMPANY.	Inspections.	CALORIFIC VALUES.			AVERAGE GRAINS PER 100 CUBIC FEET.		Hydrogen Sulphide, Times Present.
		Average.	High-est.	Low-est.	Sulphur.	Ammonia.	
Ipswich,	2	595.5	613	578	4.40	1.—	—
Lawrence,	13	589.4	604	570	18.79	1.—	—
Leominster,	9	545.1	591	525	6.71	1.—	—
Lexington,	4	534.0	543	523	7.20	1.—	—
Lowell,	13	542.5	559	524	24.01	1.—	3
Lynn,	16	543.3	557	533	16.83	1.—	—
Malden,	16	546.8	557	537	19.96	1.—	1
Marlborough,	9	534.8	553	492	7.08	1.—	1
Middleborough, ¹	3	578.0	612	561	10.36	1.—	2
Milford,	8	622.9	659	592	23.70	1.—	—
Natick,	3	528.3	533	520	9.23	1.—	—
New Bedford,	10	542.4	554	525	11.28	1.—	1
Newburyport,	9	600.8	647	566	17.49	4.1	—
Newton,	17	539.7	557	526	8.66	1.—	—
North Adams,	7	549.9	561	535	7.23	1.—	—
Northampton,	8	546.4	581	523	18.60	1.25	—
North Attleborough,	8	582.4	600	530	14.21	3.47	—
Norwood,	15	559.7	632	468	14.65	1.01	—
Old Colony,	12	528.9	561	514	9.72	1.—	3
Otis (Ware),	2	636.0	638	634	16.90	7.85	—
Pittsfield,	5	565.8	580	548	12.50	1.—	—
Plymouth,	10	548.1	601	520	16.37	1.11	—
Salem,	13	541.2	561	518	15.82	1.—	1
Spencer,	6	546.6	558	532	8.23	1.—	—
Springfield,	14	541.3	566	515	16.51	1.—	1
Suburban (Revere),	12	546.5	603	522	19.54	1.—	—
Taunton,	12	569.2	607	541	19.98	1.—	—
Vineyard (Oak Bluffs),	3	523.3	543	499	7.13	1.—	—
Wakefield, ¹	10	623.3	701	570	16.27	4.05	—
Webster,	5	551.8	585	512	8.22	1.—	—
Westfield, ¹	6	615.8	648	589	15.63	1.—	1
Williamstown,	2	550.0	555	545	6.60	1.—	—
Woburn,	7	585.4	616	508	16.83	1.3	—
Worcester County,	7	546.9	573	515	8.37	1.—	—
Worcester,	17	534.6	555	438	18.83	1.—	1
	579	551.7 ²	—	—	13.50 ²	—	—

¹ Municipal plant.² Average.

TABLE 2. — *Violations of the Legal Standard of no Sulphuretted Hydrogen allowed.*

COMPANY.	Inspections.	VIOLATIONS.	
		Number.	Date of Test.
Beverly,	11	1	Nov. 21
Clinton,	8	2	Jan. 7
Fall River,	12	1	Nov. 13
Fitchburg,	13	1	Oct. 16
			July 25
			Jan. 16 ¹
Frammingham,	14	4	Feb. 12 ¹
			Feb. 26
			Oct. 21
Greenfield,	9	1	Feb. 20
Lowell,	13	3	July 15
			Aug. 19
			Oct. 28
Malden,	16	1	Nov. 12
Marlborough,	9	1	Jan. 16
Middleborough,	3	2	June 24
			Aug. 12
New Bedford,	10	1	Jan. 17
			Jan. 3
Old Colony,	12	3	Aug. 21
			Sept. 9
Salem,	13	1	Mar. 11
Springfield,	14	1	Nov. 20
Westfield,	6	1	Jan. 23
Worcester,	17	1	Oct. 3

¹ Subject to fine for three consecutive violations.TABLE 3. — *Violations of the Legal Sulphur Standard of a Maximum of 30 Grains per 100 Cubic Feet.*

COMPANY.	Inspections.	VIOLATIONS.		
		Number.	Determinations.	Date of Test.
Attleboro,	9	1	32.2	Nov. 20
Charlestown,	14	1	34.5	Oct. 10
Easthampton,	7	1	31.3	Jan. 29
Fitchburg,	13	1	31.0	Oct. 30
Milford,	8	2	30.2	June 27
			30.6	Aug. 29
Plymouth,	10	1	35.7	Aug. 28
Taunton,	12	1	31.8	Jan. 17
Wakefield,	10	1	31.3	Sept. 19

TABLE 4. — *Violations of the Legal Ammonia Standard of a Maximum of 10 Grains per 100 Cubic Feet.*

COMPANY.	Inspections.	VIOLATIONS.		
		Number.	Determinations.	Date of Test.
Newburyport,	9	1	12.5	Sept. 24
Otis (Ware),	2	1	10.7	Sept. 30

TABLE 5. — *Violations of the Legal Calorific Standard of a Minimum of 528 Btu a Cubic Foot.*

COMPANY.	Inspections.	VIOLATIONS.		
		Number.	Determinations.	Date of Test.
Amherst,	3	1	484	Nov. 25
Arlington,	13	3	526	Apr. 15
			526	May 6
			522	July 22
Athol,	8	1	518	Aug. 12
Attleboro,	9	1	508	Nov. 13
Beverly,	11	1	517	Mar. 27
Blackstone,	3	1	521	Aug. 29
Boston,	28	1	520	Sept. 11
Brockton,	11	1	522	Feb. 14
Clinton,	8	2	511	Feb. 6
			513	Feb. 21
Dedham,	14	1	522	Mar. 12
Fall River,	12	2	514	Feb. 13
			522	Feb. 28
			490	Feb. 20
			526	Apr. 23
Fitchburg,	13	5	527	July 25
			503	Sept. 12
			524	Oct. 30
			527	Feb. 12
Framingham,	14	2	524	May 21
			513	Apr. 23
Gardner,	7	2	520	Nov. 21
			514	Feb. 11
Gloucester,	10	2	522	Mar. 7
Holyoke, ¹	9	1	518	Mar. 20
Leominster,	9	1	525	Apr. 10
Lexington,	4	1	523	July 22
Lowell,	13	1	524	July 15
Marlborough,	9	2	520	June 4
			492	Sept. 25
Natick,	3	1	520	May 21
New Bedford,	10	1	525	Mar. 7
Newton,	17	1	526	Nov. 26
Northampton,	8	1	523	Oct. 24

¹ Municipal plant.

TABLE 5. — *Violations of the Legal Calorific Standard of a Minimum of 528 Btu a Cubic Foot — Concluded.*

COMPANY.	Inspections.	VIOLATIONS.		
		Number.	Determinations.	Date of Test.
Norwood,	15	4	<div> 516 468 511 517 522 514 </div>	<div> Feb. 4 June 6 July 3 Oct. 24 Jan. 22 Feb. 19 </div>
Old Colony,	12	6	<div> 520 521 520 524 </div>	<div> Apr. 5 Sept. 9¹ Oct. 1¹ Nov. 18¹ </div>
Plymouth,	10	2	<div> 520 520 </div>	<div> July 2 Sept. 12 </div>
Salem,	13	3	<div> 520 524 518 </div>	<div> Jan. 23 Mar. 11 May 14 </div>
Springfield,	14	3	<div> 515 520 527 </div>	<div> Jan. 23 Apr. 16 May 20 </div>
Suburban (Revere),	12	3	<div> 522 524 523 </div>	<div> Jan. 15 Mar. 27 Oct. 14 </div>
Vineyard (Oak Bluffs),	3	1	499	June 24
Webster,	5	1	512	Aug. 29
Woburn,	7	1	508	Sept. 26
Worcester County,	7	1	515	Oct. 3
Worcester,	17	4	<div> 527 515 438 </div>	<div> Jan. 30 Apr. 4 Aug. 29 Oct. 3 </div>

¹ Subject to fine for violations on three consecutive tests.

The provisions of the law relating to the limits for the chemical constituents are of long standing and require no comment. As the standard for the calorific value, however, is of novel form and recent establishment, a brief statement concerning it may be found useful in inspecting the figures reported for this year. A calorific standard of a minimum of 528 Btu's was established by the Board in an order dated Dec. 10, 1917. This standard was adopted after running the plants of twenty selected companies, which had been relieved of the candle-power standard, for a period of eighteen months under the direction of the Board. The form of the order establishing an absolute minimum value was intended to create a uniformity of product as one of the three requirements of adequate service.

The consideration of importance, therefore, in the view of this division is the uniformity of each company's product, as it reveals in part both the care and efficiency of the company's operation and the service which is rendered to the consumer.

A generalized statement of the calorific values determined by State tests is shown in the following list:—

	Btu.
Average of all tests,	551.7
Highest average of any company,	636.0
Lowest average of any company,	523.3
Highest single test,	701.0
Lowest single test,	438.0
Average difference between highest and lowest test for each company,	51.3

The low average of 523.3 represents a small water gas company, and is the only average falling below 528. The highest test of 701 was of a small water gas company which was operating under emergency conditions.

The average variation of 51.3 is only a very approximate average of actual conditions on account of the variation in the number of tests of different companies. The number of companies having variations between the highest and lowest tests of certain amounts are shown in Table 6.

TABLE 6.—*The Number of Companies having Variations of Different Amounts between the Highest and Lowest Values as determined by State Tests during the Eleven Months ending Nov. 30, 1919.*

NUMBER OF COMPANIES.	Variation in Btu.
7,	0-20
9,	20-30
12,	30-40
7,	40-50
6,	50-60
7,	60-70
3,	70-80
4,	80-90

1 each of 93, 108, 115, 117, 131 and 164 Btu.

In the following list an analysis of the general average of 551.7 Btu is given to show the averages for gas of different

kinds, and there have been added corresponding figures for the preceding year to furnish data heretofore published in a table which has been discontinued: —

	1919.	1918.
	Btu.	Btu.
Coal gas, average of 11 companies,	590.2	603.6
Water gas, average of 24 companies,	548.4	553.2
Mixed gas, average of 26 companies,	549.2	550.1

The figures for the 26 companies which supply over 100,000,-000 cubic feet a year, and an analysis of whose operating accounts is given in the report of the Board, are more representative of average conditions than the preceding figures, as they represent most of the gas which is sold, and also the companies which are large enough to exercise considerable control over the quality of their product.

The following list shows a generalized statement of the tests of these companies: —

	Btu.
Average of all tests,	546.0
Highest average of any company,	589.4
Lowest average of any company,	528.9
Highest single test,	628.0
Lowest single test,	438.0
Average of the highest tests of each company,	569.1
Average of the lowest tests of each company,	524.2

The maximum variation, except for the Worcester Gas Light Company, which was involved in a strike of the gas workers, was 86 for companies making coal gas. Some companies making mixed gas showed variations of 81, 80, 66 and 65.

Of the 26 larger companies, the 2 following are noted in some detail. The Haverhill Gas Light Company, which is a large company making water gas, showed for 9 State inspections a variation of only 13 Btu's; and the Cambridge Gas Light Company, making mixed gas of a proportion of from 20 to 53 per cent water gas, showed a variation on 13 tests of 30 Btu's.

A more detailed record is given by the 19 companies which

have voluntarily continued the weekly reports which were made while operating in association with this division in 1916 and 1917. These reports concern the daily tests made by the companies themselves. Some of the figures from these reports are summarized in this list.

	Btu.
Average of the weekly averages of all daily tests at the testing station of all companies,	549.5
Average of the weekly averages of all daily tests at the works stations, of all companies,	544.1
Greatest variation between highest and lowest daily test, for any company,	150.0
Least variation between highest and lowest daily test, for any company,	29.0

The weekly oil efficiency, figured as the heat per cubic foot per gallon per thousand feet, ranged from 99.4 to 115.1, and averaged 106.5 Btu's.

Incidentally 10 of these 19 companies showed the weekly average of tests made both at the testing station and at the works. The average of the works tests was 547.7, and the average of corresponding testing station tests was 542.3, so that the average of the weekly average losses between the works and the testing station was 5.4 Btu's.

Referring again to the two companies before mentioned, the Haverhill company showed for forty-three weeks a variation of only 29 Btu's for water gas, and Cambridge showed for a mixed gas in forty-seven weeks a variation of 39.

The results of this year's observations are encouraging. A close control of the quality of the product is more difficult for small than large companies, and more difficult for coal gas companies than for those making either a mixed or a water gas; but it is hoped that with the advent of more settled conditions an increased attention to the subject of uniformity of product will result in still greater progress during the coming year.

Gas Meter Inspection.

As the law provides that no gas meter shall be used which does not bear the seal of correctness of the State, it is necessary for this division to test every new meter purchased by the

companies and every old meter which is repaired by the companies in the course of their practice of removing periodically meters which are in service. It is the practice of this division in addition to affixing the brass badge of the inspection and keeping a record of the test to which the badge refers, to seal with heavy wax seals every part of the meter which can be opened or unsoldered for the purpose of adjusting its rate of registry.

During the year ending Nov. 30, 1919, 79,532 meters were tested. Of these, 77,723 were either new or repaired meters, and the remaining 1,809 represent the so-called "complaint tests" which are made under the statute which provides for tests by the State of meters in use on the complaint either of a company or consumer. The total of 79,532 is an increase of 35.6 per cent over the number for the preceding year, and the 1,809 complaint tests mark a similar increase of 158.4 per cent. The income from meter testing is shown in the financial statement of the work of the division which is given in Table 7.

TABLE 7.—*Financial Statement of the Income and Expense of the Gas Inspection Division for the Year ending Nov. 30, 1919.*

INCOME FROM METER TESTING.				
19,539,	.	3 lights,	} at \$0.25,	. \$18,112 75
52,912,	.	5 lights,		
4,221,	.	10 lights,		
1,539,	.	20 lights,		
665,	.	30 lights,	} at 30,	. 2,028 60
23,	.	45 lights,		
245,	.	50 lights,		
69,	.	60 lights,		
94,	.	80 lights,	} at 50,	. 93 50
93,	.	100 lights,		
42,	.	150 lights,	at 90,	. 37 80
32,	.	200 lights,	at 1 25,	. 40 00
11,	.	250 lights,	at 1 50,	. 16 50
32,	.	300 lights,	at 1 70,	. 54 40
15,	.	500 lights,	at 2 50,	. 37 50
11 experimental wet meters at \$2,		.	.	. 22 00
1 2-foot meter prover at \$5,		.	.	. 5 00
1 5-foot meter prover at \$6.50,		.	.	. 6 50
				<hr/> \$20,454 55
CASH ACCOUNT.				
Income from meter testing,		.	.	. \$20,454 55
Interest received on bank deposits,		.	.	. 10 57
Total receipts,		.	.	<hr/> \$20,465 12
Paid to the State Treasurer, twelve monthly payments to Nov. 30, 1919,				\$20,465 12
OPERATING ACCOUNT.				
Income from meter testing,		.	.	. \$20,454 55
Salaries and expenses of the Gas Inspection Division,		.	.	. 17,341 11
				<hr/> \$3,113 44
Net income of the division,		.	.	.

Of the 77,723 new or repaired meters which were tested for sealing, 343 varied from the standard more than the 2 per cent which is permitted by law, and were remanded for correction. In passing, it may be of interest to record the number of prepayment meters which were encountered in these tests for its bearing on the custom of the companies of this State with respect to the use of meters of that type. This record for the past five years is shown in Table 8.

TABLE 8. — *The Number of Prepayment Meters encountered in the Meter Tests for the Year ending Nov. 30, 1919.*

YEAR.	SIZE OF METERS.					Total Prepay- ment.	Total, All Kinds.	Percent- age Pre- payment to Total.
	3 Light.	5 Light.	10 Light.	20 Light.	30 Light.			
1915, . . .	6,738	17,469	65	10	3	24,285	81,401	29.8
1916, . . .	6,461	21,152	123	9	9	27,754	89,159	31.1
1917, . . .	7,237	19,232	46	14	5	26,534	78,462	33.8
1918, . . .	4,886	11,258	47	9	1	16,201	57,974	27.8
1919, . . .	5,852	10,312	61	6	1	16,232	77,723	20.9

It has already been stated that the number of meters tested on complaint increased 158.4 per cent over that of last year. This increase is largely due to the unusual number of complaints from a single company, and indicates a local alarm that fast meters were responsible for large bills. For its bearing on that idea attention is directed to the analysis of the complaint tests published for this and preceding years.

It should be borne in mind on examining this analysis that the amount of a consumer's bills for gas fluctuates from month to month on account of variations in the amount of gas used, which are caused by seasonal changes in temperature and cooking arrangements, changes in the sizes of families, changes in the custom of using gas, and for causes too individual and numerous to mention. These normal fluctuations are of such amount that a 10 per cent variation in the sizes of the bills is insignificant. As only 13 meters, or less than 1 per cent, of those tested on complaint were found to be over 10 per cent fast, and the fastest meter showed an error of only 16 per cent, it will be seen that

incorrect meters constitute a negligible cause for bills of such size as occasion the complaints which are brought to the attention of this Board. It may be affirmatively stated, as the result of years of experience in testing meters and investigating complaints, that the occasions when large bills are caused by fast meters are very rare. The custom of testing gas meters on complaint serves a very useful purpose, in that it generally eliminates definitely from a consideration of the causes of high bills the possibility that the meter may be responsible, and it furnishes an incentive to the companies for keeping their meters in a state of accurate adjustment, but for the purpose of revealing directly the cause of a large bill the complaint test is generally only a waste of time.

Of the 1,809 meters tested on complaint, the average error was less than 2 per cent fast, or, in other words, the average error was within the limit of accuracy permitted by law. Nineteen of these meters passed gas but did not register. Of the remaining 1,790, 43 per cent were correct, 7 per cent were slow and 50 per cent were fast. Of the fast meters the average error was 4.56 per cent, and of the slow meters, 8.02 per cent. An analysis of the records of this year's complaint testing is given in Table 9.

TABLE 9. — *Analysis of the Accuracy of Meters tested by the Gas Inspection Division during the Year ending Nov. 30, 1919.*

VARIATION.	Number of Meters Fast.	Number of Meters Slow.	
2 to 5 per cent, . . .	693	77	Found correct, . . . 776
5 to 10 per cent, . . .	184	24	Indefinitely slow, . . . 19
10 to 15 per cent, . . .	11	8	Total fast meters, . . . 890
15 to 25 per cent, . . .	—	10	Total slow meters, . . . 124
25 to 50 per cent, . . .	—	4	
16 per cent, . . .	2	—	Total tested, . . . 1,809
52 per cent, . . .	—	1	
	890	124	

A summary of the complaint records of this and the preceding four years is given in its customary form in Table 10.

TABLE 10. — *An Analysis of the Accuracy of Meters tested on Complaint by the Gas Inspection Division during the Past Five Years.*

[The total number includes meters which passed gas but did not register. The calculations, however, were based on only the meters which registered.]

YEAR.	Total Number.	Average Error of All Meters (Fast).	Percent-age of Fast Meters.	Average Error of Fast Meters.	Percent-age of Slow Meters.	Average Error of Slow Meters.	Percent-age of Legally Correct Meters.
1915, . .	213	1.36	38.50	5.20	7.98	9.91	53.52
1916, . .	217	.89	35.02	4.66	9.23	9.50	55.70
1917, . .	321	1.22	33.54	4.40	7.84	6.18	58.62
1918, . .	700	1.60	42.67	4.49	6.61	7.58	50.72
1919, . .	1,809	1.96	49.72	4.56	6.93	8.02	43.35

COMPLAINT INVESTIGATIONS.

The complaints referred to in this division by the Board during the year came in the usual complicated form, but for the most part were essentially allegations of excessive bills, erratic meters or poor service. A few complaints of poor service, however, led to rather extensive investigations, in the course of which the plant and service of the Norwood Gas Company were investigated, an examination was made of pressure conditions in Woburn and Dorchester, and the manufacturing conditions of the Woburn plant were studied and reported to the management.

As illustrative of the devious trail which leads to the source of the trouble in simple complaints, one case may be mentioned which came through the board of health of a large city. The complaint was that the receiving room for some underground pneumatic tube lines was polluted with illuminating gas which had been sucked into the pneumatic tubes under the streets from leaks in the gas mains. It was demonstrated, however, by reasoning from an analysis of the nature of the smells made by a trained examiner, that the illuminating gas was only incidentally involved. As a matter of fact, the pneumatic tubes had picked up the offensive odors, not in the street, but in a ventilating shaft of the building in which the receiving room was situated. The pneumatic tubes ran up this shaft,

together with the ventilating exhaust of a restaurant kitchen. When the tubes were made tight in their course up the shaft, the nuisance ceased.

DEVELOPMENT WORK.

During the past year there has been little time for experiment on account of the unusual amount of routine work done by the division with an inadequate staff. The development of the facilities of the division has received first attention, but there has been a certain amount of experimental research related to the gas industry, and some co-operation with the procedures and testing methods of other departments or commissions.

After a year's experience with the calorimeter testing installations established by the companies, and a consideration of these installations as compared with the arrangement originally made by this division, a standard arrangement has been adopted for all installations, and specifications showing the standard arrangement and the approved design of certain details have been furnished to the companies of this State. Two drawings which show the specifications will be found in Appendix H.

To round out the research work of determining the nature of the most serviceable gas, already referred to as undertaken in 1916 and 1917, which at that time was mainly concerned with the problems of manufacture, the division has under way an investigation of the changes which occur in gas during distribution. The importance of this consideration lies in the proposition that it is the quality of the gas which reaches the consumer which is of principal importance, and that, in addition to the allowance for the inevitable loss in distribution, it is a waste of raw materials and expense to put into the gas at the works an added quality which is only to disappear before the gas reaches the consumer. For their bearings on changes during distribution, tests have been made of different gases, each under the conditions of short-distance distribution under low pressure and long-distance distribution under high pressure. The investigation is still in progress, but it may be noted that the high-pressure gases between distant points lost 3 Btu's

per cubic foot at about 3 pounds pressure, gained 9 at 10 pounds, gained 12 at 15 pounds, and gained 2 Btu's per cubic foot under a pressure of 30 pounds.

Nine eudiometric analyses of gas have been made during the year, either at the request of the Board, or for the information of this division. The figures of the analyses are given in Table 11.

It may be noted, with regard to the state of the industry, that the Norwood Gas Company ceased to manufacture and began to buy gas from Brockton in June, 1919, and that the Vineyard Lighting Company, which serves a summer population, closed its plant for the season on October 1.

TABLE 11. — *Eudiometric Analyses for the Eleven Months ending Nov. 30, 1919.*

Number.	PLACE OF SAMPLING.	Date.	Illuminants.	Marsh Gas.	Hydrogen.	Carbon Monoxide.	Nitrogen.	Oxygen.	Carbon Dioxide.
291	Dedham and Hyde Park,	Feb. 11	4.93	19.77	35.20	26.26	8.98	0.26	4.60
292	32 Hawley Street,	May 16	7.39	16.72	38.56	26.93	6.52	0.12	3.76
293	Somerville, . . .	June 20	3.92	33.92	50.79	5.93	2.32	0.47	2.65
294	Coke Oven (Everett), .	July 12	3.99	29.48	37.81	6.26	18.83	-	3.63
295	Greenfield, . . .	Oct. 2	10.57	13.71	36.35	29.00	5.81	0.53	4.03
296	North Adams, . . .	Oct. 23	9.87	14.05	38.51	31.69	1.81	0.08	3.99
297	Adams,	Oct. 23	8.75	15.02	38.10	32.66	1.40	0.13	3.94
298	Coke Oven (Everett), .	Nov. 19	4.30	32.48	36.53	5.04	18.26	0.26	3.13
301	Amherst,	Nov. 25	5.97	12.06	44.09	30.20	2.93	0.72	4.03

TESTING OF ELECTRIC METERS.

The testing of electric meters upon the request of customers or companies, under authority of section 190 of chapter 742 of the Acts of 1914, has been continued with the same regulations and the same expert assistance as heretofore. The following table exhibits a comparison of the number inspected during the years the law has been in force: —

1901,	¹ 6	1911,	52
1902,	8	1912,	39
1903,	29	1913,	28
1904,	67	1914,	30
1905,	50	1915,	21
1906,	36	1916,	21
1907,	² 29	1917,	17
1908,	35	1918,	32
1909,	42	1919,	34
1910,	33		

¹ For six months.² To November 30.

The results of the inspections during the year ending Nov. 30, 1919, are shown in the following table:—

IN- SPECTION NUMBER.	Capacity of Meter (Amperes).	AT ONE-FIFTH LOAD.		AT ONE-HALF LOAD.		AT FULL LOAD.	
		Per Cent Fast.	Per Cent Slow.	Per Cent Fast.	Per Cent Slow.	Per Cent Fast.	Per Cent Slow.
593,	5	3.4	—	2.0	—	0.7	—
594,	5	1.1	—	0.3	—	0.6	—
598,	5	—	5.6	—	1.8	—	2.1
599,	5	0.4	—	0.1	—	1.4	—
600,	5	2.3	—	2.4	—	3.4	—
601,	5	—	0.3	—	0.2	—	0.1
602,	5	—	1.1	—	1.6	—	1.4
605,	5	1.1	—	0.5	—	1.5	—
606,	5	0.4	—	1.4	—	1.3	—
609,	5	—	3.5	—	0.9	—	0.2
610,	5	—	2.1	—	1.5	—	1.3
611,	5	—	1.1	—	1.0	0.5	—
612,	5	—	0.2	0.7	—	1.5	—
613,	5	0.6	—	1.9	—	1.2	—
614,	5	—	2.3	—	1.4	—	1.4
616,	5	—	2.1	0.1	—	—	—
617,	5	0.5	—	0.1	—	0.4	—
597,	10	—	0.5	—	0.8	—	0.5
604,	10	0.7	—	0.5	—	1.4	—
608, ²	10	—	—	—	—	—	—
615,	10	1.6	—	1.0	—	1.0	—
618,	10	0.3	—	—	0.1	—	—
619,	10	1.2	—	2.3	—	3.4	—
622,	10	0.3	—	— ³	—	—	0.6
624,	10	1.6	—	1.9	—	3.0	—
625,	10	—	0.5	1.3	—	1.1	—
603,	15	—	12.9	—	10.1	—	8.8
620,	50	—	1.9	—	0.1	0.3	—
623,	50	— ⁴	—	0.2	—	0.6	—
607,	75	1.4	—	1.9	—	2.5	—
621,	75	—	1.2	0.6	—	1.0	—
595, ⁵	150	—	—	—	3.5	2.0	—
596, ⁵	150	—	—	4.3	—	3.7	—
592, ⁶	200	—	—	—	—	—	—

¹ Correct at full load.² This is a motor meter, tested under running conditions and found to be 2.6 per cent slow.³ Correct at one-half load.⁴ Correct at one-fifth load.⁵ Demand indicator.⁶ This is a motor meter, tested under running conditions and found to be 1.4 per cent slow.

All fees received during the year from applicants for meter testing, amounting to \$73, have been paid to the Treasurer of the Commonwealth. The services and expenses of the inspector for the year amounted to \$243.61, being \$170.61 above the amount received for fees. Inspections Nos. 592 and 624 were made upon the request and at the initial expense of the companies.

VIOLATIONS OF LAW.

The following cases of violation of the statute have occurred since the last annual report: by the Block Plant Electric Light Company, the Cambridge Electric Light Company, the Bridgewaters Water Company, the Cohasset Water Company, the Dedham Water Company, the Edgartown Water Company, the Salisbury Water Supply Company, the Sheffield Water Company, the Westhampton Water Company, the Weston Water Company, and the municipalities of Ashburnham, Belmont, Chicopee, Danvers, Holden, Ipswich, Littleton, Lunenburg, Mansfield, Merrimac, Middleborough, Paxton, Princeton and Wakefield, in neglecting to make their annual returns to the Board within the time required by law; by the Old Colony Gas Company in distributing gas of a lower calorific standard than that prescribed by the Board of Gas and Electric Light Commissioners; by the Framingham Gas, Fuel and Power Company, in distributing gas containing sulphuretted hydrogen.

ACCIDENTS.

The abstracts of accidents caused by the gas or electricity manufactured or supplied by companies, persons and municipalities engaged in the manufacture and sale of gas or electricity for light or fuel, whereby employees or other persons have been injured, killed or rendered insensible, during the eleven months ending November 30, will be found in Appendix I. Of those caused by gas, 255 were fatal and 210 non-fatal; 109 of the fatal cases appear to have been suicides, and 42 of the non-fatal were apparently due to suicidal intent. Of the fatal cases, 4 were apparently homicides. Of the accidents caused by electricity, 18 were fatal and 48 non-fatal. Of the accidents caused by gas, 5 of the non-fatal were to employees of the companies. Six of the fatal electric accidents and 31 of the non-fatal cases were employees of the companies.

CLOSING STATEMENT.

In closing a record of nearly thirty-five years of continuous public service, it seems fitting that the work of the Board of Gas and Electric Light Commissioners and the development of the industries of which it has had supervision should be briefly reviewed.

In 1885 when the Board was created the coal-gas industry was well established, and plants for the manufacture and distribution of coal gas existed in every community of substantial size. The newer oil-gas process was reaching commercial development and was installed in some of the smaller communities. The electric business was in its infancy, and although some electric light companies had been chartered in the early 80's, electricity was utilized chiefly for street lighting. Since 1885 the apparatus of coal-gas manufacture has been developed to huger proportions and higher efficiency. Water-gas apparatus of compact form and large capacity, first appearing as a dangerous competitor of the older process, has now an extensive and valuable application, used either by itself or as a supplemental process in combined plants. Not only have the electric plants achieved a phenomenal development in the fields of commercial lighting and power, but the perfection of the equipment necessary for the transmission of electricity over long distances has made possible within the last decade the utilization of water-power sources hitherto undeveloped, and has inaugurated a new era in the economical manufacture and distribution of electricity in which the generating stations of the smaller plants are disappearing and production is being concentrated at a few interconnected large stations in strategic locations.

At the time the Board was created the combined capital of the 59 gas companies and 6 other persons or manufacturing corporations engaged in the business was only about \$12,000,000, and the aggregate gross sales of gas were only 2,400,000,000 cubic feet a year. In 1919 there are 58 gas companies in operation (21 of which supply electricity also), 55 electric companies and 5 persons, associations or corporations making or selling gas or electricity. There are also 4 cities and 36 towns owning municipal lighting plants, 4 of which supply both gas and

electricity, and the remainder electricity only. The gas companies have an aggregate capital and bonds of \$51,129,625, and the electric companies, \$70,963,830, and the municipal lighting plants have an investment of \$6,053,197. Of the outstanding capital and bonds of the gas and electric companies, securities of the par value of \$103,220,875, with paid-in premiums on the stock to the amount of \$33,577,190, have required and have had the Board's approval. During 1919, 19,659,461,251 cubic feet of gas were sold to over 700,000 customers as against about 85,000 in 1885; and 870,606,049 kilowatt hours of electricity to over 340,000 customers, of which 626,621,300 kilowatt hours were used for power.

The average price of gas has steadily decreased year by year from \$1.72 a thousand cubic feet in 1885 to 85.7 cents in 1912, where it remained until 1918, when increased costs of coal, oil and labor necessitated increases in selling prices, resulting in an average of 92.4 cents in 1918, and \$1.09 in 1919. Similar steady reductions in maximum prices of electricity up to the entry of the United States into the great war were made. Considering the major importance of coal in operating costs, especially of gas, and the distance of Massachusetts from the coal fields, rates here compare favorably with rates elsewhere. Although the conditions in the last three years have made a readjustment of prices necessary, the financial standing of the companies was such that both rates and revenues have been readjusted during a precarious period without undue strain on the credit of the companies.

Before the Board was established Massachusetts had always followed a conservative corporation policy, with a view to limiting issues of stock to cash or tangible property at a fair value, and no exception was made in the case of gas companies. The public character of the gas business, although denied by the court in a tax case, was dimly recognized by the Legislature in the establishment of a candle-power standard and the requirement that gas meters be tested and sealed in 1861, the passage of the anti-stock dividend law in 1868, the stock at auction law in 1873, and the gas inspection law in 1880. The creation of a Board to have general supervision of gas companies in 1885 did not rest primarily on a demand for

public regulation as now commonly understood, but rather on the fear of competition which was more than a mere threat in Boston, and, in fact, kept the business and the body politic in a turmoil for twenty years. Nevertheless, the Legislature granted the Board, in compensation for the power to control competition, an authority with respect to the price of gas more extensive and drastic than had ever before been granted a similar public body in this country. In 1887 the Board's jurisdiction was extended to electric light companies, and a correlative power was granted to compel a supply of gas and electricity for an individual having a residence or place of business in a city or town in which a company is engaged in business. Moreover, ample provision was made for publicity of the affairs and operations of both classes of companies.

Beginning in 1885 the work of the Board in administering these laws was of pioneer character, with little or no guidance save that afforded by English experience. But the provisions to which allusion has been made were found to be so wisely designed, and their interpretation and administration recognized the rights of both public and companies so fairly, as to command general confidence. In consequence, while they have been modified, added to and extended, in principle they have never been changed.

In 1891 cities and towns were authorized to acquire municipal lighting plants for municipal use or for the use of their inhabitants, but were required to purchase plants existing within their limits if the owners desired to sell. In 1894 the anti-stock watering law introduced close public supervision over the issue of securities in place of the stock at auction law still applicable to increases of stock by gas companies, and was made applicable to electric light as well as gas companies. In 1906 the so-called "London sliding scale" system of automatically regulating price and dividend was made applicable to the Boston Consolidated Gas Company, — the first use in this country of a system extensively applied in England. In 1908 high-tension transmission of electricity to distant points, to which allusion has been made, was provided for by legislation authorizing the Board to permit the delivery of electricity in bulk in territory already supplied without

disastrous competition and with advantage to the industries of the Commonwealth. In 1914 its jurisdiction was extended to water companies.

Only twice in this period has the Board's authority and administration of its powers been seriously challenged by litigation. The well-known Haverhill gas case, after over twelve years of litigation and attempted settlements, was finally won by the company's abandonment of the litigation and acceptance of the price of gas fixed by the Board. The Fall River decision, quashing the Board's denial of approval of a proposed issue of stock, was promptly remedied by legislation. Receiverships have been few in number and unimportant in character. The most hotly contested questions have been due not to excessive liabilities but to excessive assets, and even the war, with its complete unsettlement of all pre-war values and costs, has been met by readjustments in rates and revenues without serious delays, or, as already noted, undue strain upon the credit of the companies. This last result has been due in considerable measure to the fact that the Board has never sought a more extensive authority with respect to rates than was originally granted, insisting consistently that the responsibility for rates should rest primarily with the management, whether public services are under private or public ownership.

In reviewing the work of the Board mention should be made of the services performed by the Gas Inspection Division, which originated as a distinct organization in 1861 and was made a division of the Board in 1902. Throughout the nearly sixty years of its existence this division has been under the direction of only four men, — William Barton Rogers (later president of the Massachusetts Institute of Technology), Frederick E. Stimpson, Charles W. Hinman and Charles D. Jenkins. It is to be expected that its work would be done with scientific exactness and with unquestioned impartiality and fairness. The chiefs of the division, however, have gone further than the requisite work of inspection, and by familiarizing themselves with the processes of gas manufacture they have given their scientific ability to the technical advancement of the industry and to the service of the public and companies in many ways. The recent work of the division in laying the foundation for the heating-value standard for gas, after long

experiments with the plants themselves, illustrates the expert standing of the division, and the result of that important accomplishment is in keeping with the pioneer traditions of the Board.

The record of the Board's contribution to the supervision and regulation of public utilities is contained in these thirty-five volumes of its annual reports, and, in considerable measure, in the body of legislation applicable to the manufacture and sale of gas, electricity and water. Whatever of permanent value it contains is due in no small degree to the fact that, notwithstanding the brief term of appointment, there have been but few changes in the personnel, and those changes have never effected a reorganization of the Board. One of the original members, Forrest E. Barker, served for twenty-nine years; one of the retiring members, Morris Schaff, leaves after a term of twenty-six years; four other members have served for periods of four, six, nine and thirteen years. In the thirty-five years of its existence there have been only fourteen different members of the Board. The experience of the Board seems to suggest that no system for the supervision and regulation of public utilities, however wisely designed and consistently maintained, will succeed unless administered by a personnel commanding the confidence of all concerned and having a tenure of office dependent only on proved capacity.

The foregoing report of the Board of Gas and Electric Light Commissioners was prepared by it or under its direction, but could not be completed in all of its details prior to Nov. 30, 1919, when the Board ceased to exist. Pursuant to the provisions of chapter 350 of the General Acts of 1919 it is respectfully submitted to the General Court as the report of said Board by the Commission of the Department of Public Utilities.

HENRY C. ATTWILL,
EVERETT E. STONE,
ALONZO R. WEED,
DAVID A. ELLIS,
HENRY G. WELLS,

Commissioners.

APPENDICES

APPENDIX A. — OFFICERS OF COMPANIES.

In accordance with the provisions of section 140 of chapter 742 of the Acts of 1914, the Board herewith presents the names and addresses of the principal officers and directors of the companies which are engaged in the manufacture and sale of gas or electricity for light or heat from the returns made as of June 30, 1919:—

THE ELECTRIC LIGHT AND POWER COMPANY OF ABINGTON AND ROCKLAND.

PRINCIPAL OFFICERS.

President, A. Stuart Pratt, West Newton, Mass. *Vice-President*, Frederick S. Pratt, West Newton, Mass. *Treasurer*, Henry B. Sawyer, Boston, Mass. *Assistant Treasurer*, John T. G. Nichols, Cambridge, Mass. *Clerk*, Edward T. Clark, Boston, Mass. *Superintendent*, F. N. Sanderson, North Abington, Mass.

DIRECTORS.

Henry G. Bradlee, Brookline, Mass. George R. Blinn, Bedford, Mass. Lot Phillips, West Hanover, Mass. A. Stuart Pratt, West Newton, Mass. Henry B. Sawyer, Boston, Mass. Emery B. Gibbs, Brookline, Mass. James W. Spence, Rockland, Mass.

ADAMS GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

THE AGAWAM ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, George W. Lawrence, Greenfield, Mass. *Vice-President*, Joseph W. Stevens, Greenfield, Mass. *Treasurer and Clerk*, Fred C. Abercrombie, Turners Falls, Mass. *Assistant Treasurer*, Robert W. Mitchell, Springfield, Mass.

DIRECTORS.

George W. Lawrence, Greenfield, Mass. Joseph W. Stevens, Greenfield, Mass. Fred T. Ley, Springfield, Mass. W. Rodman Peabody, Milton, Mass. F. C. Abercrombie, Turners Falls, Mass.

AMESBURY ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Jacob F. Spaulding, Salisbury, Mass. *Vice-Presidents*, Bowen Tufts, Hull, Mass., and Benjamin F. Sargent, Amesbury, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Jacob F. Spaulding, Salisbury, Mass. Benjamin F. Sargent, Amesbury, Mass. Harland A. Sawyer, Amesbury, Mass. Bowen Tufts, Hull, Mass. Chauncey D. Parker, Boston, Mass. Edward L. Bennett, Cambridge, Mass. Harold B. Lamont, Lexington, Mass. Arthur H. Wellman, Malden, Mass. Edward C. Mason, Winchester, Mass.

AMESBURY AND SALISBURY GAS COMPANY.

PRINCIPAL OFFICERS.

President, Daniel Cashman, Haverhill, Mass. *Treasurer and Clerk*, John Cashman, Haverhill, Mass.

DIRECTORS.

Daniel Cashman, Haverhill, Mass. John Cashman, Haverhill, Mass. George Perry, Weymouth, Mass.

AMHERST GAS COMPANY.

PRINCIPAL OFFICERS.

President, George W. Lawrence, Greenfield, Mass. *Vice-President*, Joseph W. Stevens, Greenfield, Mass. *Second Vice-President*, William D. Kellogg, Boston, Mass. *Treasurer and Clerk*, F. C. Abercrombie, Turners Falls, Mass. *Assistant Treasurer*, William T. Glidden, Boston, Mass.

DIRECTORS.

George W. Lawrence, Greenfield, Mass. Joseph W. Stevens, Greenfield, Mass. David Barry, Boston, Mass. J. Preston Rice, Boston, Mass. F. C. Abercrombie, Turners Falls, Mass.

ARLINGTON GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

ATHOL GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

Vice-Presidents, Elihu G. Loomis, Bedford, Mass., and Bowen Tufts, Hull, Mass.
Treasurer, Paul B. Webber, Bedford, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Elihu G. Loomis, Bedford, Mass. Paul B. Webber, Bedford, Mass. Alonzo P. Weeks, Winchester, Mass. Bowen Tufts, Hull, Mass. M. Bernard Webber, Bedford, Mass. Edward C. Mason, Winchester, Mass.

ATTLEBORO GAS LIGHT COMPANY CORPORATION.

PRINCIPAL OFFICERS.

President, William C. Davenport, Taunton, Mass. *Treasurer*, Walter T. Soper, Taunton, Mass. *Clerk*, William J. Luther, Attleboro, Mass.

DIRECTORS.

William C. Davenport, Taunton, Mass. Walter T. Soper, Taunton, Mass. Frank L. Tinkham, Taunton, Mass. Henry F. Bassett, Taunton, Mass. Charles W. Davol, Taunton, Mass. Everett S. Capron, Attleboro, Mass. James E. Blake, Attleboro, Mass.

ATTLEBORO STEAM AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Thomas C. Fales, Egypt, Mass. *Vice-President*, J. Edward Hills, Wellesley, Mass. *Treasurer and Clerk*, Vincent Goldthwaite, Wellesley, Mass.

DIRECTORS.

Thomas C. Fales, Egypt, Mass. Vincent Goldthwaite, Wellesley, Mass. J. Edward Hills, Wellesley, Mass. Nathan C. Harrison, Newton, Mass. G. Loring Briggs, Brookline, Mass.

AYER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

A. W. BARNES STEAM SPECIALTY COMPANY.

(BOSTON.)

PRINCIPAL OFFICERS.

President, Albert W. Barnes, Everett, Mass. *Treasurer*, John L. Collins, Dorchester, Mass. *Clerk*, Horace E. Whittier, West Somerville, Mass.

DIRECTORS.

Albert W. Barnes, Everett, Mass. John L. Collins, Dorchester, Mass. Horace E. Whittier, West Somerville, Mass.

BEVERLY GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Andrew W. Rogers, Beverly, Mass. *Treasurer and Clerk*, Charles R. Prichard, Beverly, Mass.

DIRECTORS.

Andrew W. Rogers, Beverly, Mass. Herbert F. Winslow, Boston, Mass. Sidney W. Winslow, Jr., Boston, Mass. Chauncey W. Waldron, Brookline, Mass. Charles R. Prichard, Beverly, Mass.

THE BLACKSTONE ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

Vice-Presidents, Chauncey D. Parker, Boston, Mass., and Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Chauncey D. Parker, Boston, Mass. Bowen Tufts, Hull, Mass. Merton E. Grush, Winchester, Mass. Edward L. Bennett, Cambridge, Mass. Edward C. Mason, Winchester, Mass.

BLOCK PLANT ELECTRIC LIGHT COMPANY.

(BOSTON.)

PRINCIPAL OFFICERS.

President, Frances I. Welsh, Everett, Mass. *Treasurer and Clerk*, John W. Rogers, Hyde Park, Mass.

DIRECTORS.

Frances I. Welsh, Everett, Mass. John W. Rogers, Hyde Park, Mass. Arthur W. Krey, Dorchester, Mass.

BOSTON CONSOLIDATED GAS COMPANY.

PRINCIPAL OFFICERS.

President, William A. Wood, Boston, Mass. *Vice-Presidents*, E. N. Wrightington, Brookline, Mass., and Dana D. Barnum, Dedham, Mass. *Treasurer*, E. N. Wrightington, Brookline, Mass. *Assistant Treasurer*, Henry C. French, West Newton, Mass. *Clerk*, Arthur S. Bull, Boston, Mass. *Secretary*, Henry S. Lyons, Brookline, Mass.

DIRECTORS.

Charles F. Adams, Boston, Mass. W. C. Baylies, Boston, Mass. Samuel Carr, Boston, Mass. Neal Rantoul, Boston, Mass. James L. Richards, Newtonville, Mass. James B. Russell, Cambridge, Mass. Charles G. Smith, Brookline, Mass. Frederic E. Snow, Boston, Mass. William S. Spaulding, Boston, Mass. Edwin S. Webster, Boston, Mass. Robert Winsor, Weston, Mass. William A. Wood, Boston, Mass. Charles S. Davis, Plymouth, Mass.

BROCKTON GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Marcus Beebe, Malden, Mass. *Vice-President*, John S. Bartlett, Lynn, Mass. *Treasurer*, Micajah P. Clough, Lynn, Mass. *Clerk*, Charles S. Purinton, Plymouth, Mass. *General Manager*, George H. Priest, Brockton, Mass.

DIRECTORS.

Micajah P. Clough, Lynn, Mass. John S. Bartlett, Lynn, Mass. Charles S. Purinton, Plymouth, Mass. Marcus Beebe, Malden, Mass. H. K. Morrison, Lynn, Mass. B. N. Johnson, Lynn, Mass. R. C. Morse, Lynn, Mass. Stewart B. McLeod, Brockton, Mass. George H. Priest, Brockton, Mass.

BUZZARDS BAY ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Asa L. Pattee, Falmouth, Mass. *Vice-President*, Daniel B. Phillips, Falmouth, Mass. *Treasurer and Clerk*, Eugene Carpenter, Oak Bluffs, Mass.

DIRECTORS.

Arthur E. Dyer, Hyannis, Mass. Daniel B. Phillips, Falmouth, Mass. P. H. Phinney, Monument Beach, Mass. Henry H. Taylor, Falmouth, Mass. Eugene Carpenter, Oak Bluffs, Mass. Asa L. Pattee, Falmouth, Mass.

CAMBRIDGE ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, J. Henry Russell, Cambridge, Mass. *Vice-President*, Gustavus Goep-
per, Cambridge, Mass. *Treasurer and Clerk*, Welles E. Holmes, Newton, Mass.

DIRECTORS.

J. Henry Russell, Cambridge, Mass. Gustavus Goep-
per, Cambridge, Mass. John H. Corcoran, Cambridge, Mass. William Minot, Boston, Mass. William
Blodget, Chestnut Hill, Mass.

CAMBRIDGE GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Albert M. Barnes, Cambridge, Mass. *Treasurer*, Vinton W. Mason, Cambridge, Mass. *Clerk*, Karl S. Barnes, Cambridge, Mass.

DIRECTORS.

Daniel G. Tyler, Lexington, Mass. Stanley B. Hildreth, Harvard, Mass. George A. Sawyer, Cambridge, Mass. Arthur C. Whitney, Lexington, Mass. Edward W. Hutchins, Boston, Mass. George S. Wright, Watertown, Mass. Albert M. Barnes, Cambridge, Mass.

CENTRAL MASSACHUSETTS ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

Vice-Presidents, Chauncey D. Parker, Boston, Mass., and Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Chauncey D. Parker, Boston, Mass. Fred T. Ley, Springfield, Mass. Bowen Tufts, Hull, Mass. Paul B. Webber, Bedford, Mass. Merton E. Grush, Winchester, Mass. Henry I. Harriman, Newton, Mass. Edward C. Mason, Winchester, Mass. Charles R. Adams, Brookline, Mass.

CENTRAL MASSACHUSETTS POWER COMPANY.

(An unincorporated voluntary association.)

PRINCIPAL OFFICERS.

President, Chauncey D. Parker, Boston, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

TRUSTEES.

Chauncey D. Parker, Boston, Mass. Fred T. Ley, Springfield, Mass. Bowen Tufts, Hull, Mass. Paul B. Webber, Bedford, Mass. Merton F. Grush, Winchester, Mass. Edward C. Mason, Winchester, Mass.

CHARLEMONT ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President and Vice-President, George H. Turner, Charlemont, Mass. *Treasurer and Clerk*, William T. Turner, Charlemont, Mass.

DIRECTORS.

George H. Turner, Charlemont, Mass. William T. Turner, Charlemont, Mass. Walter W. Clark, Charlemont, Mass.

CHARLESTOWN GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Frank J. Bartlett, Malden, Mass. *Vice-President*, James M. Hunnewell, Boston, Mass. *Treasurer and Clerk*, Samuel J. Fowler, Cambridge, Mass.

DIRECTORS.

Frank J. Bartlett, Malden, Mass. James M. Hunnewell, Boston, Mass. Frank D. Brown, Lexington, Mass. Frank M. Sawtell, Malden, Mass. James W. Austin, Dover, Mass. George O. G. Coale, Boston, Mass. F. Foster Sherbourne, Lexington, Mass.

CHESTER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Clara M. Gardner, Chester, Mass. *Vice-President*, Frank E. Bidwell, Springfield, Mass. *Treasurer and Clerk*, E. LeRoy Gardner, Chester, Mass.

DIRECTORS.

Clara M. Gardner, Chester, Mass. Frank E. Bidwell, Springfield, Mass. E. LeRoy Gardner, Chester, Mass.

CITIZENS' GAS, ELECTRIC AND POWER COMPANY OF NANTUCKET.

PRINCIPAL OFFICERS.

President, Roland B. Hussey, Nantucket, Mass. *Treasurer and Clerk*, Albert G. Brock, Nantucket, Mass.

DIRECTORS.

Roland B. Hussey, Nantucket, Mass. Albert G. Brock, Nantucket, Mass. John C. Ring, Nantucket, Mass. George C. Rule, Nantucket, Mass. William C. Brock, Nantucket, Mass. Harry B. Turner, Nantucket, Mass. John S. Grouard, Nantucket, Mass. Charles R. Prichard, Beverly, Mass. Franklin E. Smith, Newton, Mass.

CITIZENS' GAS LIGHT COMPANY OF QUINCY.

PRINCIPAL OFFICERS.

President, W. B. Nichols, Quincy, Mass. *Vice-President*, Robert Grant, Brookline, Mass. *Treasurer*, Arthur S. Bull, Boston, Mass. *Clerk*, Henry C. French, West Newton, Mass.

DIRECTORS.

James L. Richards, Newtonville, Mass. Henry C. French, West Newton, Mass. E. M. Richards, West Newton, Mass. Clarence E. Burgin, Quincy, Mass. Nathan G. Nickerson, Quincy, Mass. Robert Grant, Brookline, Mass. William B. Nichols, Quincy, Mass.

CLINTON GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass.
James F. Bacon, Boston, Mass.

DEDHAM AND HYDE PARK GAS AND ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Chandler M. Wood, Winchester, Mass. *Vice-President*, Thomas C. Fales, Egypt, Mass. *Treasurer and Clerk*, Vincent Goldthwaite, Wellesley, Mass.

DIRECTORS.

Chandler M. Wood, Winchester, Mass. B. Devereux Barker, Brookline, Mass.
Thomas C. Fales, Egypt, Mass. Charles R. Adams, Brookline, Mass. Vincent
Goldthwaite, Wellesley, Mass.

EAST BOSTON GAS COMPANY.

PRINCIPAL OFFICERS.

President, N. W. Gifford, Cambridge, Mass. *Vice-President*, Robert Grant, Brookline, Mass. *Treasurer*, Henry B. French, West Newton, Mass. *Assistant Treasurer*, Charles A. Alden, Arlington, Mass. *Clerk*, Arthur S. Bull, Boston, Mass.

DIRECTORS.

James L. Richards, Newtonville, Mass. N. W. Gifford, Cambridge, Mass.
W. H. Allen, Newtonville, Mass. Thomas Hunt, Boston, Mass. Edward Page, Newtonville, Mass. Robert Grant, Brookline, Mass. Edwin M. Richards, West Newton, Mass.

EASTERN MASSACHUSETTS ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Albert B. Tenney, Lexington, Mass. *First Vice-President*, D. Edgar Manson, Brookline, Mass. *Second Vice-President*, Howard T. Sands, Melrose, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer and Auditor*, Herbert A. Gidney, Boston, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Chairman, Board of Directors*, Charles H. Tenney, Hartford, Conn.

DIRECTORS.

Charles H. Tenney, Hartford, Conn. Albert B. Tenney, Lexington, Mass. D. Edgar Manson, Brookline, Mass. Howard T. Sands, Melrose, Mass. Frank C. Sargent, Boston, Mass.

EASTHAMPTON GAS COMPANY.

PRINCIPAL OFFICERS.

President, George W. Lawrence, Greenfield, Mass. *Vice-President*, Joseph W. Stevens, Greenfield, Mass. *Treasurer and Clerk*, Fred C. Abercrombie, Turners Falls, Mass.

DIRECTORS.

George W. Lawrence, Greenfield, Mass. Joseph W. Stevens, Greenfield, Mass. Fred C. Abercrombie, Turners Falls, Mass. Frank W. Hance, Turners Falls, Mass. Charles W. Hazelton, Montague City, Mass. Horace L. Clark, Easthampton, Mass. Charles H. Johnson, Easthampton, Mass. Frank E. Lyman, Easthampton, Mass. John N. Lyman, Easthampton, Mass.

THE EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

PRINCIPAL OFFICERS.

President, Charles L. Edgar, Brookline, Mass. *Vice-President*, Walter C. Baylies, Taunton, Mass. *Treasurer*, Thomas K. Cummins, Milton, Mass. *Clerk*, Fred G. Havlin, Somerville, Mass.

DIRECTORS.

Charles F. Adams, Concord, Mass. Oliver Ames, North Easton, Mass. Robert Amory, Boston, Mass. Walter C. Baylies, Taunton, Mass. J. Tucker Burr, Milton, Mass. Thomas K. Cummins, Milton, Mass. Charles L. Edgar, Brookline, Mass. Robert F. Herrick, Milton, Mass. George R. Jewett, Salem, Mass. Robert Saltonstall, Readville, Mass. John E. Thayer, Jr., South Lancaster, Mass.

EDISON ELECTRIC ILLUMINATING COMPANY OF BROCKTON.

PRINCIPAL OFFICERS.

President, Frederick B. Howard, Brockton, Mass. *Vice-President*, A. Stuart Pratt, West Newton, Mass. *Treasurer*, Henry B. Sawyer, Boston, Mass. *Assistant Treasurer*, John T. G. Nichols, Cambridge, Mass. *Clerk*, Edward T. Clark, Boston, Mass. *Manager*, A. F. Nelson, Brockton, Mass.

DIRECTORS.

Henry G. Bradlee, Brookline, Mass. Russell Robb, Concord, Mass. Charles S. Purinton, Plymouth, Mass. William C. Williams, Dedham, Mass. Frederick B. Howard, Brockton, Mass.

FALL RIVER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Albert F. Dow, Fall River, Mass. *Vice-President and General Manager*, Roy F. Whitney, Fall River, Mass. *Treasurer and Clerk*, Owen Durfee, Fall River, Mass. *Assistant Treasurer*, Andrew P. Nichols, Fall River, Mass.

DIRECTORS.

Fred T. Abercrombie, Greenfield, Mass. George A. Ballard, Fall River, Mass. Thomas B. Bassett, Fall River, Mass. Jerome C. Borden, Fall River, Mass. Spencer Borden, Jr., Fall River, Mass. William L. S. Brayton, Fall River, Mass. Frederick O. Dodge, Fall River, Mass. Albert F. Dow, Fall River, Mass. Nathan Durfee, Fall River, Mass. Robert S. Goff, Fall River, Mass. R. S. Hale, Boston, Mass. Oliver S. Howes, Fall River, Mass. James E. Osborn, Fall River, Mass. J. Preston Rice, Boston, Mass. Roy F. Whitney, Fall River, Mass.

FALL RIVER GAS WORKS COMPANY.

PRINCIPAL OFFICERS.

President, Frederick P. Royce, Dedham, Mass. *Vice-Presidents*, Marcy L. Sperry, Milton, Mass., and Jason C. Leighton, Somerville, Mass. *Treasurer*, Henry B. Sawyer, Boston, Mass. *Assistant Treasurers*, J. T. G. Nichols, Cambridge, Mass., and Sidney E. Baker, Fall River, Mass. *Clerk*, Edward T. Clark, Boston, Mass. *Manager*, Joseph E. Nute, Fall River, Mass.

DIRECTORS.

Philip Dexter, Boston, Mass. Alfred D. Foster, Milton, Mass. George C. Lee, Westwood, Mass. Russell Robb, Concord, Mass. Frederick P. Royce, Dedham, Mass. Philip Stockton, Manchester, Mass. Henry B. Sawyer, Boston, Mass. Edward R. Utley, Cambridge, Mass. Edwin S. Webster, Newton, Mass.

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, D. Edgar Manson, Brookline, Mass. *Vice-President*, Albert B. Tenney, Lexington, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer and Auditor*, Herbert A. Gidney, Boston, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Chairman, Board of Directors*, Charles H. Tenney, Hartford, Conn.

DIRECTORS.

Charles H. Tenney, Hartford, Conn. D. Edgar Manson, Brookline, Mass. Albert B. Tenney, Lexington, Mass. Samuel A. York, New Haven, Conn. Herbert C. Warren, New Haven, Conn. Edward M. Bradley, New Haven, Conn. Herbert I. Wallace, Fitchburg, Mass. Charles E. Ware, Fitchburg, Mass. Bernon E. Helme, Kingston, R. I. Horace P. Wood, Boston, Mass. Forrest E. Smith, Boston, Mass.

FRAMINGHAM GAS, FUEL AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, B. Devereux Barker, Brookline, Mass. *Vice-President*, Thomas C. Fales, Egypt, Mass. *Treasurer and Clerk*, Vincent Goldthwaite, Wellesley, Mass.

DIRECTORS.

B. Devereux Barker, Brookline, Mass. Thomas C. Fales, Egypt, Mass. Chandler M. Wood, Winchester, Mass.

FRANKLIN COUNTY POWER COMPANY.

(An unincorporated voluntary association.)

PRINCIPAL OFFICERS.

President, Chauncey D. Parker, Boston, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Paul B. Webber, Bedford, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

TRUSTEES.

Chauncey D. Parker, Boston, Mass. Bowen Tufts, Hull, Mass. Edward C. Mason, Winchester, Mass. Paul B. Webber, Bedford, Mass. M. Bernard Webber, Bedford, Mass. Chandler M. Wood, Winchester, Mass.

FRANKLIN ELECTRIC LIGHT COMPANY.

(TURNERS FALLS.)

PRINCIPAL OFFICERS.

President, Philip Cabot, Boston, Mass. *Vice-President*, Charles W. Schuler, Montague City, Mass. *Treasurer and Clerk*, Fred C. Abercrombie, Turners Falls, Mass. *Assistant Treasurer*, Marshall H. Mahoney, Turners Falls, Mass.

DIRECTORS.

Philip Cabot, Boston, Mass. Charles W. Schuler, Montague City, Mass. Fred C. Abercrombie, Turners Falls, Mass. Charles W. Hazelton, Montague City, Mass. Marshall H. Mahoney, Turners Falls, Mass.

GARDNER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Thatcher B. Dunn, Gardner, Mass. *Vice-President*, Malcolm G. Chace, Providence, R. I. *Treasurer*, Francis S. Whittemore, Gardner, Mass. *Clerk*, Richard Y. Fitzgerald, Boston, Mass.

DIRECTORS.

Thatcher B. Dunn, Gardner, Mass. Malcolm G. Chace, Providence, R. I. Francis S. Whittemore, Gardner, Mass. Henry I. Harriman, Brookline, Mass. Philip Young, Boston, Mass.

GARDNER GAS, FUEL AND LIGHT COMPANY.

PRINCIPAL OFFICERS.

Vice-President, Bowen Tufts, Hull, Mass. *Treasurer*, James A. Stiles, Gardner, Mass. *Assistant Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Harold B. Lamont, Lexington, Mass. Bowen Tufts, Hull, Mass. James A. Stiles, Gardner, Mass. Chauncey D. Parker, Boston, Mass. Paul B. Webber, Bedford, Mass. L. A. Greenwood, Gardner, Mass. Edward L. Bennett, Cambridge, Mass. Frank J. Pierce, Gardner, Mass. George A. Dunn, Gardner, Mass. Edward C. Mason, Winchester, Mass.

GLOUCESTER ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, William H. Jordan, Gloucester, Mass. *Vice-President*, Fred A. Barker, Gloucester, Mass. *Treasurer and Clerk*, Robert C. Morse, Boston, Mass. *General Manager*, Ernest L. Munger, Gloucester, Mass.

DIRECTORS.

William H. Jordan, Gloucester, Mass. Fred A. Barker, Gloucester, Mass. Robert C. Morse, Boston, Mass. Micajah P. Clough, Boston, Mass. Joseph O. Procter, Jr., Boston, Mass. Charles R. Prichard, Beverly, Mass.

GLOUCESTER GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Auburndale, Mass.

GREAT BARRINGTON ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

Vice-President, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Roy A. Curtis, Sheffield, Mass. Merton E. Grush, Winchester, Mass. Chauncey D. Parker, Boston, Mass. Bowen Tufts, Hull, Mass. Edward C. Mason, Winchester, Mass. Charles R. Adams, Brookline, Mass.

GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Joseph W. Stevens, Greenfield, Mass. *Vice-President*, Philip Cabot, Boston, Mass. *Treasurer and General Manager*, George W. Lawrence, Greenfield, Mass. *Assistant Treasurer*, Linwood E. Hewitt, Greenfield, Mass. *Clerk*, F. Leslie Foss, Greenfield, Mass. *Assistant Manager*, Hugh S. Riddell, Greenfield, Mass.

DIRECTORS.

Joseph W. Stevens, Greenfield, Mass. Charles C. Dyer, Greenfield, Mass. Eugene B. Blake, Greenfield, Mass. William B. Allen, Greenfield, Mass. George W. Lawrence, Greenfield, Mass. Philip Cabot, Boston, Mass. Winthrop Coffin, Brookline, Mass. Frederick H. Payne, Greenfield, Mass.

GREENFIELD GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Wallace L. Mason, Keene, N. H. *Treasurer*, Philip H. Faulkner, Keene, N. H. *Assistant Treasurer*, Edward L. Gay, Keene, N. H. *Clerk*, Charles N. Stoddard, Greenfield, Mass. *Manager*, F. C. Butler, Greenfield, Mass.

DIRECTORS.

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HARVARD GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

HAVERHILL ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Howard T. Sands, Melrose, Mass. *Vice-President*, Albert B. Tenney, Lexington, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer and Auditor*, Herbert A. Gidney, Boston, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Chairman, Board of Directors*, Charles H. Tenney, Hartford, Conn.

DIRECTORS.

Charles H. Tenney, Hartford, Conn. Howard T. Sands, Melrose, Mass. Horace P. Wood, Boston, Mass. Samuel A. York, New Haven, Conn. Herbert C. Warren, New Haven, Conn. Edward M. Bradley, New Haven, Conn. Bernon E. Helme, Kingston, R. I. Albert B. Tenney, Lexington, Mass. Forrest S. Smith, Boston, Mass.

HAVERHILL GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Frederick P. Royce, Dedham, Mass. *Vice-President*, Marcy L. Sperry, Milton, Mass. *Treasurer*, Henry B. Sawyer, Boston, Mass. *Assistant Treasurer*, John T. G. Nichols, Cambridge, Mass. *Clerk*, E. T. Clark, Allston, Mass. *Manager*, F. M. Roberts, Haverhill, Mass.

DIRECTORS.

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PRINCIPAL OFFICERS.

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DIRECTORS.

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HUNTINGTON ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Henry E. Stanton, Huntington, Mass. *Treasurer*, Eliza A. Stanton, Huntington, Mass. *Clerk*, Luke W. Stanton, Huntington, Mass.

DIRECTORS.

Henry E. Stanton, Huntington, Mass. Eliza A. Stanton, Huntington, Mass. Emroy E. Stanton, Huntington, Mass. Luke W. Stanton, Huntington, Mass.

IPSWICH GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Daniel Safford, Ipswich, Mass. *Treasurer and Clerk*, George E. Farley, Ipswich, Mass. *Manager*, C. W. Brown, Ipswich, Mass.

DIRECTORS.

Daniel Safford, Ipswich, Mass. George E. Farley, Ipswich, Mass. Jennie T. Safford, Ipswich, Mass. Emeline F. Farley, Ipswich, Mass. Charles W. Brown, Ipswich, Mass.

LAWRENCE GAS COMPANY.

PRINCIPAL OFFICERS.

President, N. H. Emmons, Boston, Mass. *Treasurer*, R. W. Emmons, 2d, Boston, Mass. *Clerk*, H. R. Peverly, Melrose, Mass. *Agent*, F. H. Sargent, Lawrence, Mass.

DIRECTORS.

N. H. Emmons, Boston, Mass. R. W. Emmons, Boston, Mass. Frank Brewster, Boston, Mass. Walter Coulson, Lawrence, Mass. Franklin Butler, Lawrence, Mass. I. McD. Garfield, Boston, Mass.

LEE ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Bennett T. Gale, Lee, Mass. *Vice-President*, William L. Adam, Pittsfield, Mass. *Treasurer*, W. A. Whittlesey, Pittsfield, Mass. *Clerk and Manager*, Carl Wurtzbach, Lee, Mass.

DIRECTORS.

William L. Adam, Pittsfield, Mass. Samuel G. Colt, Pittsfield, Mass. Bennett T. Gale, Lee, Mass. James A. Rice, Lee, Mass. W. A. Whittlesey, Pittsfield, Mass. D. M. Wilcox, Lee, Mass. Carl Wurtzbach, Lee, Mass.

LENOX ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

Vice-Presidents, M. A. Brown, Lenox, Mass., and Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

M. A. Brown, Lenox, Mass. I. J. Newton, Lenox, Mass. B. H. Rogers, Lenox, Mass. Harold B. Lamont, Lexington, Mass. Bowen Tufts, Hull, Mass. George W. Perry, Weymouth, Mass. Chauncey D. Parker, Boston, Mass. Edward C. Mason, Winchester, Mass.

LEOMINSTER ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

LEOMINSTER GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

LEXINGTON GAS COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, Mass. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

THE LOWELL ELECTRIC LIGHT CORPORATION.

PRINCIPAL OFFICERS.

President, A. Stuart Pratt, West Newton, Mass. *Vice-President*, Jason C. Leighton, Somerville, Mass. *Treasurer*, Henry B. Sawyer, Boston, Mass. *Assistant Treasurer*, John T. G. Nichols, Cambridge, Mass. *Clerk*, Edward T. Clark, Boston, Mass. *Manager*, John A. Hunnewell, Lowell, Mass.

DIRECTORS.

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LOWELL GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, George S. Motley, Lowell, Mass. *Treasurer and Clerk*, George F. Wagner, Lowell, Mass.

DIRECTORS.

Edward N. Burke, Lowell, Mass. Austin K. Chadwick, Lowell, Mass. Alexander G. Cumnock, Lowell, Mass. Frank E. Dunbar, Lowell, Mass. George S. Motley, Lowell, Mass. Clarence H. Nelson, Lowell, Mass. Edward M. Tucke, Lowell, Mass.

LUDLOW ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, George W. Lawrence, Greenfield, Mass. *Vice-President*, Joseph W. Stevens, Greenfield, Mass. *Treasurer and Clerk*, Fred C. Abercrombie, Turners Falls, Mass. *Assistant Treasurer*, Robert W. Mitchell, Springfield, Mass.

DIRECTORS.

George W. Lawrence, Greenfield, Mass. Joseph W. Stevens, Greenfield, Mass. W. Rodman Peabody, Boston, Mass. Fred C. Abercrombie, Turners Falls, Mass.

LYNN GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

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DIRECTORS.

Charles N. Baker, Lynn, Mass. John S. Bartlett, Lynn, Mass. Henry N. Berry, Lynn, Mass. Micajah P. Clough, Lynn, Mass. Albert M. Creighton, Lynn, Mass. Eugene B. Fraser, Lynn, Mass. Benjamin N. Johnson, Lynn, Mass. Arthur W. Pinkham, Lynn, Mass. C. S. Purinton, Plymouth, Mass.

MALDEN ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Howard T. Sands, Melrose, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer and Auditor*, Herbert A. Gidney, Boston, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Chairman, Board of Directors*, Charles H. Tenney, Hartford, Conn.

DIRECTORS.

Charles H. Tenney, Hartford, Conn. Howard T. Sands, Melrose, Mass. Horace P. Wood, Boston, Mass. Samuel A. York, New Haven, Conn. Herbert C. Warren, New Haven, Conn. Edward M. Bradley, New Haven, Conn. Bernon E. Helme, Kingston, R. I. Forrest S. Smith, Boston, Mass.

MALDEN AND MELROSE GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Albert B. Tenney, Lexington, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer and Auditor*, Herbert A. Gidney, Boston, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Chairman, Board of Directors*, Charles H. Tenney, Hartford, Conn.

DIRECTORS.

Charles H. Tenney, Hartford, Conn. Albert B. Tenney, Lexington, Mass. Horace P. Wood, Boston, Mass. Samuel A. York, New Haven, Conn. Herbert C. Warren, New Haven, Conn. Edward M. Bradley, New Haven, Conn. Bernon E. Helme, Kingston, R. I. Forrest S. Smith, Boston, Mass.

MANCHESTER ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Oliver T. Roberts, Manchester, Mass. *Vice-President*, C. F. Bancroft, Boston, Mass. *Treasurer*, C. R. Rockwell, Milton, Mass. *Clerk*, Raymond C. Allen, Manchester, Mass. *Manager*, T. A. Lees, Manchester, Mass.

DIRECTORS.

Gordon Abbott, Manchester, Mass. Charles E. Cotting, Boston, Mass. Philip Dexter, Boston, Mass. George C. Lee, Westwood, Mass. Oliver T. Roberts, Manchester, Mass.

MARLBOROUGH ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

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DIRECTORS.

Elihu G. Loomis, Bedford, Mass. Paul B. Webber, Bedford, Mass. Bowen Tufts, Hull, Mass. Alonzo P. Weeks, Winchester, Mass. Louis P. Howe, Marlborough, Mass. Edward C. Mason, Winchester, Mass.

MARLBOROUGH-HUDSON GAS COMPANY.

PRINCIPAL OFFICERS.

Vice-Presidents, Elihu G. Loomis, Bedford, Mass., and Bowen Tufts, Hull, Mass.
Treasurer, Paul B. Webber, Bedford, Mass. *Clerk*, Edward C. Mason, Winchester,
Mass.

DIRECTORS.

Elihu G. Loomis, Bedford, Mass. Bowen Tufts, Hull, Mass. Paul B. Webber,
Bedford, Mass. Alonzo P. Weeks, Winchester, Mass.

MILFORD ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F.
Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. James F. Bacon, Boston, Mass. George F.
Howland, Auburndale, Mass.

MILFORD GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F.
Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass.
James F. Bacon, Boston, Mass.

MILL RIVER ELECTRIC LIGHT COMPANY..

(WILLIAMSBURG.)

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F.
Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass.
James F. Bacon, Boston, Mass.

NATICK GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Chandler M. Wood, Winchester, Mass. *Vice-President*, Thomas E.
Fales, Egypt, Mass. *Treasurer and Clerk*, Vincent Goldthwaite, Wellesley, Mass.

DIRECTORS.

Chandler M. Wood, Winchester, Mass. Thomas E. Fales, Egypt, Mass. B.
Devereux Barker, Brookline, Mass. Vincent Goldthwaite, Wellesley, Mass.

NEW BEDFORD GAS AND EDISON LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Oliver Prescott, Dartmouth, Mass. *Vice-President*, Frank H. Gifford, New Bedford, Mass. *Treasurer and Clerk*, Charles R. Price, New Bedford, Mass. *General Manager*, William H. Snow, New Bedford, Mass.

DIRECTORS.

Lot B. Bates, New Bedford, Mass. Francis E. Frothingham, Boston, Mass. Frank H. Gifford, New Bedford, Mass. Thomas F. Glennon, New Bedford, Mass. Henry M. Knowles, New Bedford, Mass. Parkman M. Lund, New Bedford, Mass. John S. Perry, New Bedford, Mass. William H. Pitman, New Bedford, Mass. Oliver Prescott, Dartmouth, Mass. Charles R. Price, New Bedford, Mass. Frederic Taber, New Bedford, Mass.

NEWBURYPORT GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Arthur W. Wood, Arlington, Mass. *Vice-President*, David Barry, Newton, Mass. *Treasurer and Clerk*, Fred C. Abercrombie, Turners Falls, Mass. *Assistant Treasurer*, William D. Kellogg, Arlington, Mass.

DIRECTORS.

Arthur W. Wood, Arlington, Mass. William C. Chick, Boston, Mass. Nathaniel N. Jones, Newburyport, Mass. J. Preston Rice, Boston, Mass. Andrew W. Rogers, Beverly, Mass. David Barry, Newton Mass.

NEW ENGLAND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Henry I. Harriman, Newton, Mass. *Vice-President*, George S. Smith, Newton Center, Mass. *Treasurer*, William W. Brooks, Brookline, Mass. *Clerk*, Richard Y. Fitzgerald, Brookline, Mass.

DIRECTORS.

Charles L. Ayling, Brookline, Mass. Robert L. Bacon, New York, N. Y. George B. Baker, Chestnut Hill, Mass. Malcolm G. Chace, Providence, R. I. Samuel C. Moore, Worcester, Mass. Henry I. Harriman, Newton, Mass. John S. Phipps, New York, N. Y. Philip Stockton, Manchester, Mass. George S. Smith, Newton Center, Mass. Eugene V. R. Thayer, Lancaster, Mass. Philip Young, Boston, Mass.

NEWTON AND WATERTOWN GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Waldo A. Learned, Newton, Mass. *Vice-President*, Robert Grant, Brookline, Mass. *Treasurer and Clerk*, Arthur S. Bull, Boston, Mass. *Assistant Treasurer*, Henry C. French, West Newton, Mass.

DIRECTORS.

George H. Doty, Waltham, Mass. Robert Grant, Brookline, Mass. Sidney Harwood, Newton, Mass. Waldo A. Learned, Newton, Mass. James L. Richards, Newton, Mass. Edwin M. Richards, Newton, Mass. E. P. Smith, Waltham, Mass.

NORTH ADAMS GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

NORTHAMPTON ELECTRIC LIGHTING COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

NORTHAMPTON GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

NORTH ATTLEBOROUGH GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Harry F. Barrows, North Attleborough, Mass. *Treasurer and Clerk*, Edwin A. Coddington, North Attleborough, Mass.

DIRECTORS.

Harry F. Barrows, North Attleborough, Mass. Ira Richards, North Attleborough, Mass. Edwin A. Coddington, North Attleborough, Mass. Woodbury Melcher, Brookline, Mass. Ira Barrows, New York, N. Y. Ira Richards, Jr., New York, N. Y.

NORTON POWER AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

Vice-President, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Bowen Tufts, Hull, Mass. Chauncey D. Parker, Boston, Mass. Robert W. Hewins, Norton, Mass. Merton E. Grush, Winchester, Mass. Edward C. Mason, Winchester, Mass.

NORWOOD GAS COMPANY.

PRINCIPAL OFFICERS.

President, Chauncey D. Parker, Boston, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Assistant Treasurer*, Paul B. Webber, Bedford, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Paul B. Webber, Bedford, Mass. Vincent Goldthwaite, Wellesley, Mass. Bowen Tufts, Hull, Mass. Chauncey D. Parker, Boston, Mass. Herbert M. Plimpton, Norwood, Mass. Louis E. Flye, Norwood, Mass. Edward C. Mason, Winchester, Mass.

OLD COLONY GAS COMPANY.

PRINCIPAL OFFICERS.

President, Edward M. Farnsworth, Brookline, Mass. *Vice-President and Treasurer*, Edward M. Farnsworth, Jr., Brookline, Mass. *Clerk*, Howard B. Hall, Braintree, Mass.

DIRECTORS.

Edward M. Farnsworth, Brookline, Mass. Charles C. Hoyt, Brookline, Mass. S. G. King, Boston, Mass. Howard B. Hall, Braintree, Mass. Edward M. Farnsworth, Jr., Brookline, Mass.

PEPPERELL ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President and Treasurer, Henry M. Chamberlain, Boston, Mass. *Vice-President*, T. F. Murray, Boston, Mass. *Clerk*, Daniel C. Parsons, Shirley, Mass.

DIRECTORS.

Charles Clough, Boston, Mass. Henry M. Chamberlain, Boston, Mass. T. F. Murray, Boston, Mass. Thomas Shortall, Boston, Mass. Edgar M. Elliott, Boston, Mass.

PITTSFIELD COAL GAS COMPANY.

PRINCIPAL OFFICERS.

President, Vice-President and Clerk, William L. Adam, Pittsfield, Mass. *Treasurer*, Harry A. Dunbar, Pittsfield, Mass.

DIRECTORS.

William L. Adam, Pittsfield, Mass. George H. Tucker, Pittsfield, Mass. William G. Backus, Pittsfield, Mass. Thomas F. Plunkett, Pittsfield, Mass. Norman C. Hull, Pittsfield, Mass. Irving D. Ferrey, Pittsfield, Mass. Arthur H. Rice, Pittsfield, Mass.

PITTSFIELD ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President and Treasurer, Alexander Kennedy, Pittsfield, Mass. *Clerk*, William L. Adam, Pittsfield, Mass.

DIRECTORS.

William L. Adam, Pittsfield, Mass. Samuel G. Colt, Pittsfield, Mass. Edward A. Jones, Pittsfield, Mass. Alexander Kennedy, Pittsfield, Mass. Charles E. Merrill, Pittsfield, Mass. Henry R. Peirson, Pittsfield, Mass. Arthur H. Rice, Pittsfield, Mass. W. A. Whittlesey, Pittsfield, Mass. Carl Wurtzbach, Lee, Mass.

PLYMOUTH ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Walter L. Boyden, Plymouth, Mass. *Treasurer*, A. Cleveland Bent, Taunton, Mass. *Assistant Treasurer*, George H. Williams, Plymouth, Mass. *Clerk*, Arthur Lord, Plymouth, Mass.

DIRECTORS.

A. Cleveland Bent, Taunton, Mass. Walter L. Boyden, Plymouth, Mass. George H. Williams, Plymouth, Mass. Arthur Lord, Plymouth, Mass. Bowen Tufts, Hull, Mass.

PLYMOUTH GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

Vice-President, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Arthur Lord, Plymouth, Mass. A. Cleveland Bent, Taunton, Mass. Chauncey D. Parker, Boston, Mass. Bowen Tufts, Hull, Mass. Paul B. Webber, Bedford, Mass. Harold B. Lamont, Lexington, Mass. Edward C. Mason, Winchester, Mass.

PROVINCETOWN LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, A. Cleveland Bent, Taunton, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, William H. Young, Provincetown, Mass. *Assistant Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Chauncey D. Parker, Boston, Mass. A. Cleveland Bent, Taunton, Mass. Arthur Lord, Plymouth, Mass. William H. Young, Provincetown, Mass. George H. Williams, Plymouth, Mass. Bowen Tufts, Hull, Mass. Walter Welch, Provincetown, Mass. Edward C. Mason, Winchester, Mass.

QUINCY ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President and Treasurer, Henry M. Faxon, Quincy, Mass. *Vice-President*, Thomas Fenno, Quincy, Mass. *Clerk*, Alva Morrison, Cambridge, Mass.

DIRECTORS.

Henry M. Faxon, Quincy, Mass. Thomas Fenno, Quincy, Mass. James E. Cashman, Quincy, Mass. Alva Morrison, Cambridge, Mass.

RANDOLPH AND HOLBROOK POWER AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Chauncey D. Parker, Boston, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Bowen Tufts, Hull, Mass. Chauncey D. Parker, Boston, Mass. George W. Perry, Weymouth, Mass. Edward L. Bennett, Cambridge, Mass. Edward C. Mason, Winchester, Mass.

SALEM ELECTRIC LIGHTING COMPANY.

PRINCIPAL OFFICERS.

President, D. Edgar Manson, Brookline, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer and Auditor*, Herbert A. Gidney, Boston, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Chairman, Board of Directors*, Charles H. Tenney, Hartford, Conn.

DIRECTORS.

Charles H. Tenney, Hartford, Conn. Horace P. Wood, Boston, Mass. Samuel A. York, New Haven, Conn. Herbert C. Warren, New Haven, Conn. Edward M. Bradley, New Haven, Conn. Charles B. Price, Swampscott, Mass. Bernon E. Helme, Kingston, R. I. Forrest S. Smith, Boston, Mass. D. Edgar Manson, Brookline, Mass.

SALEM GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Henry A. Hale, Salem, Mass. *Treasurer and Clerk*, Benjamin W. Sluman, Salem, Mass. *Manager*, John L. Tudbury, Salem, Mass. *Consulting Engineer*, Charles R. Prichard, Beverly, Mass.

DIRECTORS.

Henry A. Hale, Salem, Mass. Samuel H. Batchelder, Salem, Mass. George W. Grant, Salem, Mass. John L. Tudbury, Salem, Mass. Charles R. Prichard, Beverly, Mass. Andrew W. Rogers, Beverly, Mass. Sidney W. Winslow, Jr., Beverly, Mass.

SEEKONK ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Edwin A. Barrows, Providence, R. I. *Vice-President*, Arthur B. Lisle, Warwick, R. I. *Treasurer*, Leslie T. Mowry, Providence, R. I. *Clerk*, Jesse E. Gray, Seekonk, Mass.

DIRECTORS.

Arthur B. Lisle, Warwick, R. I. Edwin A. Barrows, Providence, R. I. Jesse E. Gray, Seekonk, Mass.

SHIRLEY ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, George Murphy, Boston, Mass. *Vice-President*, Allan Forbes, Boston, Mass. *Treasurer*, Carl S. Hermann, Worcester, Mass. *Clerk*, Richard Y. Fitzgerald, Boston, Mass.

DIRECTORS.

Allan Forbes, Boston, Mass. George Murphy, Boston, Mass. Henry I. Harri-
man, Newton, Mass. Henry M. Chamberlain, Boston, Mass. Ralph Powers,
Boston, Mass.

SOUTHEASTERN MASSACHUSETTS POWER AND ELECTRIC
COMPANY.

PRINCIPAL OFFICERS.

President, John C. Makepeace, Wareham, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

John C. Makepeace, Wareham, Mass. Benjamin E. Waters, Marion, Mass. Isaac E. Hiller, Marion, Mass. Merton E. Grush, Winchester, Mass. Charles R. Adams, Brookline, Mass. A. Cleveland Bent, Taunton, Mass. Chauncey D. Parker, Boston, Mass. Bowen Tufts, Hull, Mass. Edward C. Mason, Winchester, Mass.

SOUTHERN BERKSHIRE POWER AND ELECTRIC COMPANY.

(STOCKBRIDGE.)

PRINCIPAL OFFICERS.

President, Charles E. Hull, Stockbridge, Mass. *Vice-Presidents*, Allen T. Treadway, Stockbridge, Mass., and Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Chauncey D. Parker, Boston, Mass. Allen T. Treadway, Stockbridge, Mass. Charles E. Hull, Stockbridge, Mass. Alexander Sedgwick, Stockbridge, Mass. Bowen Tufts, Hull, Mass. George W. Perry, Weymouth, Mass. Edward C. Mason, Winchester, Mass. Walter B. Sanford, Great Barrington, Mass. Merton E. Grush, Winchester, Mass. M. A. Brown, Lenox, Mass. Harold B. Lamont, Lexington, Mass.

SPENCER GAS COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

SPRINGFIELD GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, D. Edgar Manson, Brookline, Mass. *Vice-President*, Albert B. Tenney, Lexington, Mass. *Treasurer*, Eugene Milliken, Longmeadow, Mass. *Assistant Treasurer*, Wallace H. Bradley, Springfield, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Auditor*, Herbert A. Gidney, Boston, Mass. *Chairman, Board of Directors*, Charles H. Tenney, Hartford, Conn.

DIRECTORS.

Charles H. Tenney, Hartford, Conn. Albert B. Tenney, Lexington, Mass. D. Edgar Manson, Brookline, Mass. Horace P. Wood, Boston, Mass. Samuel A. York, New Haven, Conn. Herbert C. Warren, New Haven, Conn. Edward M. Bradley, New Haven, Conn. William G. Wheat, Springfield, Mass. Frederick Harris, Springfield, Mass. Bernon E. Helme, Kingston, R. I.

SUBURBAN GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Albert B. Tenney, Lexington, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer and Auditor*, Herbert A. Gidney, Boston, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Chairman, Board of Directors*, Charles H. Tenney, Hartford, Conn.

DIRECTORS.

Charles H. Tenney, Hartford, Conn. Albert B. Tenney, Lexington, Mass. Horace P. Wood, Boston, Mass. Samuel A. York, New Haven, Conn. Edward M. Bradley, New Haven, Conn. Bernon E. Helme, Kingston, R. I. Forrest S. Smith, Boston, Mass. Herbert C. Warren, New Haven, Conn.

SUNDERLAND ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, George W. Lawrence, Greenfield, Mass. *Treasurer and Clerk*, Fred C. Abercrombie, Turners Falls, Mass.

DIRECTORS.

George W. Lawrence, Greenfield, Mass. Fred C. Abercrombie, Turners Falls, Mass. W. Rodman Peabody, Milton, Mass.

TAUNTON GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, William C. Davenport, Taunton, Mass. *Treasurer and Clerk*, Walter T. Soper, Taunton, Mass.

DIRECTORS.

William C. Davenport, Taunton, Mass. Frank L. Tinkham, Taunton, Mass. John E. Browne, Taunton, Mass. Charles W. Davol, Taunton, Mass. Walter T. Soper, Taunton, Mass.

TURNERS FALLS POWER AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, George W. Lawrence, Greenfield, Mass. *Vice-President*, Alvah Crocker, Fitchburg, Mass. *Treasurer and Clerk*, Fred C. Abercrombie, Turners Falls, Mass. *First Assistant Treasurer*, William D. Kellogg, Boston, Mass. *Second Assistant Treasurer*, Walter H. Ray, Jr., Turners Falls, Mass. *Third Assistant Treasurer*, Robert W. Mitchell, Springfield, Mass.

DIRECTORS.

George W. Lawrence, Greenfield, Mass. Joseph W. Stevens, Greenfield, Mass. Fred C. Abercrombie, Turners Falls, Mass. Daniel P. Abercrombie, Turners Falls, Mass. Jonathan Bulkley, New York, N. Y. Alvah Crocker, Fitchburg, Mass. Charles W. Hazelton, Montague City, Mass. Fred T. Ley, Springfield, Mass. Charles S. Davis, Boston, Mass. Alfred Ripley, Boston, Mass. Henry O. Underwood, Boston, Mass. Charles A. Walcott, Boston, Mass. Arthur W. Wood, Boston, Mass. Moses Williams, Jr., Boston, Mass.

TYNGSBORO ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, George Murphy, Boston, Mass. *Vice-President*, Allan Forbes, Boston, Mass. *Treasurer*, Carl S. Hermann, Worcester, Mass. *Clerk*, Richard Y. Fitzgerald, Boston, Mass.

DIRECTORS.

Henry I. Harriman, Boston, Mass. George Murphy, Boston, Mass. Allan Forbes, Boston, Mass. Ralph A. Powers, Boston, Mass.

UNION LIGHT AND POWER COMPANY.

(FRANKLIN.)

PRINCIPAL OFFICERS.

Vice-President, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Charles R. Adams, Brookline, Mass. Chauncey D. Parker, Boston, Mass. Merton E. Grush, Winchester, Mass. Bowen Tufts, Hull, Mass. W. S. Kimball, Foxborough, Mass. Edward C. Mason, Winchester, Mass.

UNITED ELECTRIC LIGHT COMPANY.

(SPRINGFIELD.)

PRINCIPAL OFFICERS.

President, Robert W. Day, Springfield, Mass. *Vice-President*, Henry J. Beebe, Springfield, Mass. *Treasurer and Clerk*, William A. Lincoln, Springfield, Mass. *Assistant Treasurer*, Walter L. Mulligan, Springfield, Mass.

DIRECTORS.

Robert W. Day, Springfield, Mass. William A. Lincoln, Springfield, Mass. George B. Holbrook, Barnstable, Mass. Henry J. Beebe, Springfield, Mass. Robert O. Morris, Springfield, Mass. Andrew B. Wallace, Springfield, Mass. Alfred Leeds, Springfield, Mass.

VINEYARD LIGHTING COMPANY.

(OAK BLUFFS.)

PRINCIPAL OFFICERS.

President, Benjamin C. Cromwell, Tisbury, Mass. *Treasurer and Clerk*, Eugene Carpenter, Oak Bluffs, Mass.

DIRECTORS.

Benjamin C. Cromwell, Tisbury, Mass. John C. Hamblin, Oak Bluffs, Mass. Francis A. Foster, Edgartown, Mass. Eugene Carpenter, Oak Bluffs, Mass.

WARE ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

Vice-President, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Chauncey D. Parker, Boston, Mass. Bowen Tufts, Hull, Mass. John H. Schoonmaker, Ware, Mass. Edward C. Mason, Winchester, Mass.

WEBSTER AND SOUTHBRIDGE GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Nathaniel T. Hurlburt, Webster, Mass. *Vice-President*, John W. Dobbie, Webster, Mass. *Treasurer*, Herbert S. Shaw, Webster, Mass. *Clerk*, Fred W. Johnson, Webster, Mass.

DIRECTORS.

John W. Dobbie, Webster, Mass. Nathaniel T. Hurlburt, Webster, Mass. Fred W. Johnson, Webster, Mass. Louis E. Pattison, Webster, Mass. Philip Pearl, Webster, Mass. John H. Platt, Webster, Mass. Herbert S. Shaw, Webster, Mass.

WESTBOROUGH GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

Vice-Presidents, Elihu G. Loomis, Bedford, Mass., and Bowen Tufts, Hull, Mass. *Treasurer*, Paul B. Webber, Bedford, Mass. *Assistant Treasurer*, M. Bernard Webber, Bedford, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Elihu G. Loomis, Bedford, Mass. Paul B. Webber, Bedford, Mass. Alonzo P. Weeks, Winchester, Mass. Bowen Tufts, Hull, Mass.

WEST BOSTON GAS COMPANY.

PRINCIPAL OFFICERS.

President, Thomas C. Fales, Egypt, Mass. *Vice-President*, Chandler M. Wood, Winchester, Mass. *Treasurer and Clerk*, Vincent Goldthwaite, Wellesley, Mass.

DIRECTORS.

Thomas C. Fales, Egypt, Mass. Chandler M. Wood, Winchester, Mass. Vincent Goldthwaite, Wellesley, Mass. B. Devereux Barker, Boston, Mass.

WEYMOUTH LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Chauncey D. Parker, Boston, Mass. *Vice-Presidents*, Arthur H. Wellman, Topsfield, Mass., and Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Arthur H. Wellman, Topsfield, Mass. Bowen Tufts, Hull, Mass. Vincent Goldthwaite, Wellesley, Mass. Chauncey D. Parker, Boston, Mass. Edward L. Bennett, Cambridge, Mass. Douglas M. Easton, Weymouth, Mass. George W. Perry, Weymouth, Mass. Edward C. Mason, Winchester, Mass.

WILLIAMSTOWN GAS COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

WINCHENDON ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Chauncey D. Parker, Boston, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Chauncey D. Parker, Boston, Mass. Bowen Tufts, Hull, Mass. E. D. Sargent, Winchendon, Mass. Edward C. Mason, Winchester, Mass. Frank C. Smith, Jr., Worcester, Mass. George W. Perry, Weymouth, Mass. Paul B. Webber, Bedford, Mass. Charles R. Adams, Brookline, Mass. Edward L. Bennett, Cambridge, Mass.

WOBURN GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Frank H. Monks, Brookline, Mass. *Treasurer and Clerk*, John W. Johnson, Woburn, Mass.

DIRECTORS.

Frank H. Monks, Brookline, Mass. John W. Johnson, Woburn, Mass. David P. Kimball, Boston, Mass. William E. Blodgett, Woburn, Mass. Archibald G. Monks, Waltham, Mass.

WORCESTER COUNTY GAS COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass.
James F. Bacon, Boston, Mass.

WORCESTER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President and General Manager, Robert W. Rollins, Worcester, Mass. *Treasurer*, Herbert H. Fairbanks, Worcester, Mass. *Clerk*, Arthur S. Longley, Worcester, Mass. *Assistant General Manager*, Fred H. Smith, Worcester, Mass.

DIRECTORS.

Robert W. Rollins, Worcester, Mass. M. J. Whittall, Worcester, Mass. George T. Dewey, Worcester, Mass. Edgar Reed, Worcester, Mass. Frank L. Coes, Worcester, Mass. Charles E. Hildreth, Worcester, Mass. R. H. Bullock, Worcester, Mass. John A. Denholm, Worcester, Mass. F. A. Drury, Worcester, Mass. T. H. Gage, Worcester, Mass. Willis E. Sibley, Worcester, Mass.

WORCESTER GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Willard B. Osborne, Worcester, Mass. *Vice-President*, Francis H. Dewey, Worcester, Mass. *Treasurer and Clerk*, DeWitt Clinton, Worcester, Mass.

DIRECTORS.

Willard B. Osborne, Worcester, Mass. Francis H. Dewey, Worcester, Mass. Samuel B. Woodward, Worcester, Mass. George Crompton, Worcester, Mass. DeWitt Clinton, Worcester, Mass. Louis H. Buckley, Worcester, Mass. Paul B. Morgan, Worcester, Mass. Charles G. Washburn, Worcester, Mass. Burton H. Wright, Worcester, Mass.

WORCESTER SUBURBAN ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Chauncey D. Parker, Boston, Mass. *Vice-Presidents*, Malcolm G. Chace, Providence, R. I., and Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Chauncey D. Parker, Boston, Mass. George W. Perry, Weymouth, Mass. Bowen Tufts, Hull, Mass. Henry I. Harriman, Newton, Mass. Malcolm G. Chace, Providence, R. I. Gustavus Goepper, Cambridge, Mass. George B. Adams, Adams, Mass. Frank S. Smith, Jr., Worcester, Mass. Edward C. Mason, Winchester, Mass.

APPENDIX B. — GAS AND ELECTRIC COMPANIES.

BALANCE SHEETS, MANUFACTURING AND PROFIT AND LOSS ACCOUNTS TO JUNE 30, 1919.

[From the returns made, as corrected by the Board.]

For localities supplied see pages 134 and 150.

THE ELECTRIC LIGHT AND POWER COMPANY OF ABINGTON AND ROCKLAND.

ASSETS.

Electric plant:

Lands and buildings,	\$42,915 29
Steam plant,	29,160 92
Electric plant,	80,898 49
Overhead lines,	244,612 99
Underground conduits, wires and cables,	2,814 10
Transformers,	39,180 27
Meters,	49,961 14
Street lamps and fixtures,	5,240 19

\$494,783 39

Other assets:

Cash,	\$13,018 37
Notes receivable,	3,416 51
Due for electricity,	20,025 77
Sundry accounts due the company,	17,977 17
Motors on hand,	13,679 01
Electric tools and implements,	3,346 68
Other electric materials and supplies on hand,	28,734 90
Stable and garage equipment,	7,904 89
Office furniture,	358 50
Prepaid accounts,	1,173 18
Interest prepaid,	100 07
Insurance,	1,658 47
Investments (real estate),	2,293 60

113,687 12

Total assets as per books of the company, \$608,470 51

LIABILITIES.

Capital stock,	\$283,500 00
Coupon notes,	85,000 00
Other notes payable,	15,000 00

Unpaid bills,	\$14,670 31
Deposits by customers,	595 68
Premium realized on stock issues,	55,350 00
Depreciation reserve,	50,000 00
Amounts due from the company, not included above,	9,115 84
Total liabilities as per books of the company,	\$513,231 83
Profit and loss balance,	95,238 68
Total credits,	\$608,470 51

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$6,648 97	
For current bought,	119,434 05	
distribution,	40,683 19	
management,	29,929 41	
taxes,	11,208 29	
incidentals,	5,841 07	
	<hr/>	
	\$213,744 98	
Income from sale of electricity,		\$254,392 50
other sources,		1,684 13
Balance to profit and loss,	42,331 65	
	<hr/>	<hr/>
	\$256,076 63	\$256,076 63

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$92,804 57
Balance of manufacturing account,		42,331 65
Interest received,		1,085 61
Rents,		10 74
Jobbing,		5,743 18
Interest paid,	\$7,701 04	
Dividends declared,	22,680 00	
Depreciation reserve,	15,000 00	
Other items,	1,356 03	
Balance June 30, 1919,	95,238 68	
	<hr/>	<hr/>
	\$141,975 75	\$141,975 75

ADAMS GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$1,002 90	
Buildings,	2,165 64	
Machinery and equipment,	2,898 26	
Mains,	26,949 94	
Services,	10,040 59	
Meters,	15,290 13	
	<hr/>	\$58,347 46
Electric plant:		
Substation,	\$16,390 81	
Overhead lines,	67,291 18	
Transformers,	11,358 02	
Meters,	9,522 58	
Street lamps and fixtures,	4,902 73	
	<hr/>	109,465 32

Other assets:

Cash,	\$7,490 56	
Due for gas,	3,702 51	
Due for electricity,	4,832 54	
Sundry accounts due the company,	5,516 03	
Other gas materials on hand,	4,387 84	
Gas arc lamps,	94 38	
Tools and implements,	767 50	
Motors on hand,	1,160 40	
Other electric materials and supplies on hand,	4,734 83	
Stable and garage equipment,	615 41	
Office furniture,	872 17	
Interest prepaid,	6,370 00	
Investments (bonds),	5,000 00	
		<u>\$45,544 17</u>

Total assets as per books of the company, \$213,356 95

LIABILITIES.

Capital stock,	\$60,000 00
Notes payable,	103,500 00
Unpaid bills,	11,306 71
Deposits by customers,	1,199 49
Unpaid dividends,	600 00
Interest due but not paid,	17 91
Premium realized on stock issues,	3,416 00
Amounts due from the company, not included above,	20,000 00
Total liabilities as per books of the company,	<u>\$200,040 11</u>
Profit and loss balance,	13,316 84
Total credits,	<u>\$213,356 95</u>

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$6 86	
For gas bought,	35,471 38	
distribution,	4,465 36	
management,	3,365 71	
taxes,	1,479 89	
incidentals,	362 82	
	<u>\$45,152 02</u>	
Operating expenses (electric):		
At station,	\$99 59	
For current bought,	21,842 67	
distribution,	6,190 26	
management,	5,516 41	
taxes,	3,117 11	
incidentals,	490 04	
	<u>37,256 08</u>	
Income from sale of gas,		\$40,381 84
sale of electricity,		62,876 90
other sources (electric),		1,534 60
Balance to profit and loss:		
Gas,		4,770 18
Electric,	27,155 42	
	<u>\$109,563 52</u>	<u>\$109,563 52</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$14,036 54
Balance of gas manufacturing account,	\$4,770 18	
Balance of electric manufacturing account,		27,155 42
Interest received,		107 60
Jobbing,		341 20
Other items,		89 09
Interest paid,	8,388 04	
Dividends declared,	10,200 00	
Depreciation,	3,707 90	
Other items,	1,346 89	
Balance June 30, 1919,	13,316 84	
	<hr/>	<hr/>
	\$41,729 85	\$41,729 85

THE AGAWAM ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Overhead lines,	\$42,419 58	
Transformers,	6,530 11	
Meters,	4,812 50	
Street lamps and fixtures,	200 00	
	<hr/>	\$53,962 19
Other assets:		
Cash,	\$5,881 63	
Due for electricity,	800 49	
Sundry accounts due the company,	525 90	
Other electric materials and supplies on hand,	4,108 68	
Office furniture,	1 00	
Prepaid interest,	53 83	
Investments (securities),	15,000 00	
	<hr/>	26,371 53
Total assets as per books of the company,		<hr/> \$80,333 72

LIABILITIES.

Capital stock,	\$45,000 00
Notes payable,	9,000 00
Unpaid bills,	5,409 33
Deposits by customers,	118 00
Unpaid dividends,	675 00
Amounts due from the company, not included above,	1,482 41
	<hr/>
Total liabilities as per books of the company,	\$61,684 74
Profit and loss balance,	18,648 98
	<hr/>
Total credits,	\$80,333 72

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
For current bought,	\$30,272 03	
distribution,	4,207 96	

	DR.	CR.
Operating expenses — <i>Concluded.</i>		
For management,	\$5,067 81	
taxes,	2,775 06	
incidentals,	761 28	
	<hr/>	
	\$43,084 14	
Income from sale of electricity,		\$55,475 87
Balance to profit and loss,	12,391 73	
	<hr/>	<hr/>
	\$55,475 87	\$55,475 87

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$14,212 19
Balance of manufacturing account,		12,391 73
Interest received,		444 65
Other items of income,		5,293 94
Interest paid,	\$790 08	
Dividends declared,	5,100 00	
Depreciation,	4,878 59	
Other items,	2,924 86	
Balance June 30, 1919,	18,648 98	
	<hr/>	<hr/>
	\$32,342 51	\$32,342 51

AMERICAN WOOLEN COMPANY.

(Maynard.)

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
For current bought,	\$14,987 59	
distribution,	6,582 10	
management,	4,326 77	
taxes,	548 92	
incidentals,	2,473 44	
	<hr/>	
	\$28,918 82	
Income from sale of electricity,		\$28,751 09
other sources,		1,838 54
Balance to profit and loss,	1,670 81	
	<hr/>	<hr/>
	\$30,589 63	\$30,589 63

AMESBURY ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:		
Lands and buildings,	\$22,128 75	
Steam plant,	37,176 84	
Electric plant,	49,629 70	
Overhead lines,	211,871 48	
Transformers,	20,553 58	
Meters,	22,836 28	
	<hr/>	
		\$364,196 63

Other assets:

Work in process,	\$3,991 57	
Cash,	92,763 08	
Notes receivable,	1,108 44	
Due for electricity,	12,573 14	
Sundry accounts due the company,	8,093 65	
House wiring rented,	5,508 07	
Lamps rented,	732 41	
Motors,	3,858 35	
Electric tools and implements,	464 10	
Other electric materials and supplies on hand,	13,388 82	
Stable and garage equipment,	3,109 10	
Office furniture,	2,751 34	
Reserve fund,	4,859 82	
Suspense account,	7,956 59	
Prepaid interest,	734 97	
Insurance,	325 95	
Prepaid taxes,	39 47	
Investments (securities),	450 00	
Prepaid coupon note expense,	2,575 44	
		<u>\$165,284 31</u>
Total assets as per books of the company,		\$529,480 94

LIABILITIES.

Capital stock,	\$305,000 00
Coupon notes,	65,000 00
Other notes payable,	104,900 00
Unpaid bills,	11,284 45
Deposits by customers,	787 91
Interest accrued but not due,	196 58
Premium realized on stock issues,	24,500 00
Reserve,	2,673 11
Amounts due from the company, not included above,	5,285 58
	<u>\$519,627 63</u>
Total liabilities as per books of the company,	\$519,627 63
Profit and loss balance,	9,853 31
	<u>\$529,480 94</u>
Total credits,	\$529,480 94

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
For current bought,	\$41,463 44	
distribution,	9,960 18	
management,	8,074 30	
taxes,	12,171 70	
incidentals,	1,353 53	
	<u>\$73,023 15</u>	
Income from sale of electricity,		\$108,108 82
other sources,		6,351 70
Balance to profit and loss,	41,437 37	
	<u>\$114,460 52</u>	<u>\$114,460 52</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$9,760 65
Balance of manufacturing account,		41,437 37
Interest received,		6,049 49
Jobbing,		786 63
Other items of income,		259 38
Interest paid,	\$14,249 75	
Dividends declared,	27,450 00	
Depreciation,	2,362 84	
Reserve for dividends,	15 75	
Other items,	4,361 87	
Balance June 30, 1919,	9,853 31	
	<hr/>	<hr/>
	\$58,293 52	\$58,293 52

AMESBURY AND SALISBURY GAS COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$6,725 16	
Machinery and equipment,	68,519 12	
Mains and services,	95,361 53	
Meters,	13,304 73	
	<hr/>	\$183,910 54
Other assets:		
Cash,	\$1,238 61	
Notes receivable,	1,806 50	
Due for gas,	8,998 18	
Sundry accounts due the company,	5,177 32	
Gas coal on hand,	235 50	
Coke on hand,	237 00	
Enrichers on hand,	525 00	
Purifying materials on hand,	138 40	
Other gas materials on hand,	509 90	
Stoves on hand,	1,050 00	
Gas fixtures on hand,	832 35	
Gas tools and implements,	500 00	
Office furniture,	599 27	
	<hr/>	21,848 03
Total assets as per books of the company,		\$205,758 57
Profit and loss balance,		51,430 99
Total debits,		<hr/> \$257,189 56

LIABILITIES.

Capital stock,	\$60,000 00
Bonds issued,	60,000 00
Notes payable,	31,800 00
Unpaid bills,	3,382 94
Deposits by customers,	694 75
Interest due but not paid,	2,750 00
Amounts due from the company, not included above,	98,561 87
	<hr/>
Total liabilities as per books of the company,	\$257,189 56

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$35,725 39	
For distribution,	2,442 67	
management,	7,580 99	
taxes,	1,713 50	
incidentals,	541 83	
	<hr/>	
	\$48,004 38	
Income from sale of gas,		\$43,868 44
other sources,		259 70
Balance to profit and loss,		3,876 24
	<hr/>	<hr/>
	\$48,004 38	\$48,004 38

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,	\$48,353 93	
Balance of manufacturing account,	3,876 24	
Jobbing,		\$964 53
Interest paid,	58 23	
Other items,	107 12	
Balance June 30, 1919,		51,430 99
	<hr/>	<hr/>
	\$52,395 52	\$52,395 52

AMHERST GAS COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$4,917 00	
Machinery and equipment,	36,743 61	
Mains,	46,853 20	
Services,	13,207 99	
Meters,	6,630 43	
	<hr/>	\$108,352 23
Electric plant:		
Lands,	\$500 00	
Substation,	18,429 37	
Overhead lines,	242,346 40	
Underground conduits,	11,756 24	
Transformers,	21,219 25	
Meters,	16,560 78	
	<hr/>	310,812 04
Other assets:		
Cash,	\$33,284 35	
Notes receivable,	49,356 95	
Due for gas,	1,290 62	
Due for electricity,	6,364 41	
Sundry accounts due the company,	1,281 96	
Coal on hand,	1,531 57	
Enrichers on hand,	382 32	
Other gas materials on hand,	1,881 19	
Electric tools and implements,	100 02	
Other electric materials and supplies on hand,	9,304 61	

Other assets — *Concluded.*

Stable and garage equipment,	\$1 00	
Office furniture,	796 87	
Prepaid interest,	1,547 72	
	<hr/>	\$107,123 59
Total assets as per books of the company,		\$526,287 86

LIABILITIES.

Capital stock,	\$300,000 00
Bonds issued,	30,000 00
Notes payable,	174,000 00
Unpaid bills,	2,480 73
Deposits by customers,	754 06
Unpaid dividends,	4,500 00
Interest accrued but not due,	424 09
Amounts due from the company, not included above,	3,773 10
	<hr/>
Total liabilities as per books of the company,	\$515,931 98
Profit and loss balance,	10,355 88
	<hr/>
Total credits,	\$526,287 86

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$17,532 11	
For distribution,	1,694 76	
management,	3,313 51	
taxes,	2,236 64	
incidentals,	735 86	
	<hr/>	
	\$25,512 88	
Operating expenses (electric):		
At station,	\$3,498 64	
For current bought,	33,850 90	
distribution,	9,600 77	
management,	9,286 75	
taxes,	6,946 52	
incidentals,	1,686 00	
	<hr/>	
	64,869 58	
Income from sale of gas,		\$25,735 23
sale of electricity,		98,760 11
Balance to profit and loss:		
Gas,	222 35	
Electric,	33,890 53	
	<hr/>	
	\$124,495 34	\$124,495 34

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$9,087 35
Balance of gas manufacturing account,		222 35
Balance of electric manufacturing account,		33,890 53
Interest received,		2,411 90
Rents,		300 39
Jobbing,		1,087 51

	Dr.	Cr.
Interest paid,	\$13,518 49	
Dividends declared,	18,000 00	
Depreciation,	4,895 33	
Other items,	230 33	
Balance June 30, 1919,	10,355 88	
	<hr/>	<hr/>
	\$47,000 03	\$47,000 03

ARLINGTON GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$32,626 51	
Buildings,	86,775 96	
Machinery and equipment,	149,550 45	
Holders,	80,106 48	
Mains,	342,108 87	
Services,	36,643 60	
Meters,	62,272 06	
	<hr/>	\$790,083 93
Other assets:		
Cash,	\$14,506 40	
Due for gas,	24,767 19	
Sundry accounts due the company,	11,154 23	
Gas coal and coke on hand,	12,144 08	
Enrichers on hand,	5,536 62	
Purifying materials on hand,	588 77	
Other gas materials on hand,	28,543 68	
Gas arc lamps,	2,002 44	
Fixtures on hand,	140 62	
Gas tools and implements,	2,714 55	
Stable and garage equipment,	2,015 00	
Office furniture,	4,165 98	
Interest prepaid,	17,485 00	
Investments (securities),	10,200 00	
	<hr/>	135,964 56
Total assets as per books of the company,		\$926,048 49

LIABILITIES.

Capital stock,	\$450,000 00
Bonds issued,	100,000 00
Notes payable,	284,000 00
Unpaid bills,	9,860 06
Deposits by customers,	7,303 22
Unpaid dividends,	7,875 00
Amounts due from the company, not included above,	53,136 08
	<hr/>
Total liabilities as per books of the company,	\$912,174 36
Profit and loss balance,	13,874 13
	<hr/>
Total credits,	\$926,048 49

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$115,320 90	
For gas bought,	58 44	
distribution,	19,713 66	
management,	26,236 20	
taxes,	13,970 55	
incidentals,	2,914 54	
	<hr/>	
	\$178,214 29	
Income from sale of gas,		\$246,656 73
residuals,		37 26
other sources,		675 20
Balance to profit and loss,	69,154 90	
	<hr/>	<hr/>
	\$247,369 19	\$247,369 19

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$14,366 17
Balance of manufacturing account,		69,154 90
Interest received,		492 97
Rents,		621 00
Jobbing,		1,164 35
Other items of income,		163 48
Interest paid,	\$28,278 93	
Dividends declared,	34,875 00	
Depreciation,	4,685 96	
Note discount,	2,690 00	
Other items,	1,558 85	
Balance June 30, 1919,	13,874 13	
	<hr/>	<hr/>
	\$85,962.87	\$85,962 87

ATHOL GAS AND ELECTRIC COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$11,986 10	
Machinery and equipment,	34,128 35	
Mains,	48,901 13	
Services,	32,037 16	
Meters,	9,467 31	
	<hr/>	\$136,520 05
Electric plant:		
Buildings,	\$67,711 02	
Steam plant,	61,559 52	
Electric plant,	125,956 75	
Hydraulic plant equipment,	282,554 59	
Overhead lines,	293,530 39	
Transformers,	21,937 19	
Meters,	34,254 49	
Street lamps and fixtures,	2,864 34	
	<hr/>	890,368 29

Other assets:

Work in process,	\$9,804 68	
Cash,	42,480 60	
Due for gas,	3,840 67	
Due for electricity,	63,632 04	
Sundry accounts due the company,	19,443 45	
Gas coal on hand,	3,897 99	
Enrichers on hand,	413 07	
Purifying materials on hand,	446 28	
Stoves on hand and rented,	4,403 95	
Gas tools and implements,	506 00	
Electric fuel on hand,	23,649 30	
Motors,	2,069 64	
Electric tools and implements,	1,465 97	
Other electric materials and supplies on hand,	13,879 04	
Stable and garage equipment,	382 56	
Office furniture,	5,420 17	
Reserve fund,	15,150 00	
Prepaid interest,	3,410 40	
Prepaid taxes,	93 28	
Insurance prepaid,	4,784 34	
Investments (securities),	50 00	
Investments (real estate),	3,071 36	
Investments (machinery),	3,439 19	
		\$225,733 98

Total assets as per books of the company, \$1,252,622 32

LIABILITIES.

Capital stock,	\$757,000 00
Bonds issued,	14,000 00
Coupon notes,	92,500 00
Other notes payable,	249,700 00
Unpaid bills,	11,963 27
Deposits by customers,	1,515 00
Interest accrued but not due,	1,848 84
Premium realized on stock issues,	84,000 00
Reserves,	567 92
Amounts due from the company, not included above,	6,417 85

Total liabilities as per books of the company, \$1,219,512 88

Profit and loss balance, 33,109 44

Total credits, \$1,252,622 32

MANUFACTURING ACCOUNT.

Operating expenses (gas):	DR.	CR.
At works,	\$15,360 49	
For distribution,	3,463 96	
management,	1,852 18	
taxes,	2,669 39	
incidentals,	439 38	
		\$23,785 40
Operating expenses (electric):		
At station,	\$59,946 47	
For current bought,	59,563 05	
distribution,	13,144 10	

Operating expenses (electric) — *Concluded.*

	DR.	CR.
For management,	\$5,588 34	
taxes,	18,390 48	
incidentals,	4,217 11	
	<hr/>	
	\$160,849 55	
Income from sale of gas,		\$30,609 13
other sources (gas),		409 93
sale of electricity,		263,516 22
other sources (electric),		415 59
Balance to profit and loss:		
Gas,	7,233 66	
Electric,	103,082 26	
	<hr/>	
	\$294,950 87	\$294,950 87

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$33,084 34
Balance of gas manufacturing account,		7,233 66
Balance of electric manufacturing account,		103,082 26
Interest received,		3,262 41
Rents,		140 00
Jobbing,		3,916 26
Interest paid,	\$31,111 97	
Dividends declared,	62,648 01	
Depreciation,	12,700 00	
Other items,	11,149 51	
Balance June 30, 1919,	33,109 44	
	<hr/>	
	\$150,718 93	\$150,718 93

ATTLEBORO GAS LIGHT COMPANY CORPORATION.

ASSETS.

Gas plant:		
Lands,	\$50,451 66	
Buildings,	15,567 33	
Machinery and equipment,	3,696 86	
Holdings,	64,222 78	
Mains,	69,711 81	
Services,	1,735 50	
Meters,	22,081 41	
	<hr/>	
		\$227,467 35
Other assets:		
Cash,	\$7,110 35	
Due for gas,	7,368 05	
Sundry accounts due the company,	2,394 28	
Gas coal on hand,	2,828 00	
Coke on hand,	750 00	
Other gas materials on hand,	728 73	
Stoves on hand,	500 81	
Gas fixtures on hand,	188 61	
Gas tools and implements,	100 00	
Stable and garage equipment,	25 75	

Other assets — *Concluded.*

Office furniture,	\$1,003 84	
Investments (real estate),	1,140 72	
Investments (securities),	11,400 00	
	<hr/>	\$35,539 14

Total assets as per books of the company, \$263,006 49

LIABILITIES.

Capital stock,	\$116,000 00
Unpaid bills,	7,201 88
Deposits by customers,	525 00
Premium realized on stock issues,	43,500 00

Total liabilities as per books of the company,	\$167,226 88
Profit and loss balance,	95,779 61

Total credits, \$263,006 49

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$66,506 26	
For gas bought,	28,330 81	
distribution,	6,323 89	
management,	8,600 44	
taxes,	5,932 62	
incidentals,	1,655 28	
	<hr/>	
	\$117,349 30	
Income from sale of gas,		\$112,159 58
residuals,		21,380 10
Balance to profit and loss,	16,190 38	
	<hr/>	<hr/>
	\$133,539 68	\$133,539 68

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$96,513 34
Balance of manufacturing account,		16,190 38
Interest received,		302 13
Rents,		812 04
Jobbing,		2,556 78
Other items of income,		17 20
Interest paid,	\$149 09	
Dividends declared,	13,920 00	
Depreciation,	6,456 59	
Other items,	86 58	
Balance June 30, 1919,	95,779 61	
	<hr/>	<hr/>
	\$116,391 87	\$116,391 87

ATTLEBORO STEAM AND ELECTRIC COMPANY.

ASSETS.

Electric plant:

Lands,	\$24,731 61
Buildings,	56,625 61
Steam plant,	24,678 20
Electric plant,	22,448 64
Overhead lines,	104,325 92
Transformers,	35,475 43
Meters,	19,214 57
Street lamps and fixtures,	3,957 93

\$291,457 91

Other assets:

Office building,	\$28,588 02
Cash,	32,063 73
Notes receivable,	1,000 00
Due for electricity,	12,326 47
Sundry accounts due the company,	4,933 84
Electric fuel on hand,	1,254 00
Motors on hand,	3,593 09
Electric tools and implements,	1,708 87
Other electric materials and supplies on hand,	4,020 72
Stable and garage equipment,	618 63
Office furniture,	1,129 49
Reserve fund,	21,700 46
Prepaid interest,	12 33
Insurance,	202 68
Investments (real estate),	1,069 06
Sinking fund,	30,344 37

144,565 76

Total assets as per books of the company, \$436,023 67

LIABILITIES.

Capital stock,	\$275,000 00
Bonds issued,	30,000 00
Notes payable,	15,500 00
Unpaid bills,	8,784 20
Deposits by customers,	1,072 00
Unpaid dividends,	8,250 00
Interest accrued but not due,	125 00
Premium realized on stock issues,	20,000 00
Amounts due from the company, not included above,	415 30

Total liabilities as per books of the company, \$359,146 50

Profit and loss balance, 76,877 17

Total credits, \$436,023 67

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$3,362 71	
For current bought,	58,244 24	
distribution,	8,454 58	

Operating expenses — *Concluded.*

	DR.	CR.
For management,	\$18,036 50	
taxes,	15,165 59	
incidentals,	1,870 17	
	<hr/>	
	\$105,133 79	
Income from sale of electricity,		\$161,130 05
Balance to profit and loss,	55,996 26	
	<hr/>	<hr/>
	\$161,130 05	\$161,130 05

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$73,193 47
Balance of manufacturing account,		55,996 26
Interest received,		6,097 89
Rents,		322 00
Jobbing,		1,162 89
Interest paid,	\$3,496 10	
Dividends declared,	38,500 00	
Depreciation,	16,397 60	
Other items,	1,501 64	
Balance June 30, 1919,	76,877 17	
	<hr/>	<hr/>
	\$136,772 51	\$136,772 51

AYER ELECTRIC LIGHT -COMPANY.

ASSETS.

Electric plant:

Lands,	\$500 00	
Buildings,	2,470 23	
Steam plant,	2,919 90	
Electric plant,	9,084 10	
Overhead lines,	34,349 75	
Transformers,	8,359 32	
Meters,	7,180 01	
Street lamps and fixtures,	2,560 81	
	<hr/>	\$67,424 12

Other assets:

Cash,	\$3,905 60	
Due for electricity,	4,405 16	
Sundry accounts due the company,	4,341 12	
Electric fuel on hand,	12 66	
Motors on hand,	159 52	
Electric tools and implements,	666 37	
Other electric materials and supplies on hand,	3,772 99	
Stable and garage equipment,	871 49	
Office furniture,	512 32	
Note discount prepaid,	1,430 00	
Investments (real estate),	1,000 00	
Investments (securities),	5,000 00	
	<hr/>	26,077 23

Total assets as per books of the company, \$93,501 35

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	8,500 00
Notes payable,	31,000 00
Unpaid bills,	2,472 92
Deposits by customers,	1,324 64
Amounts due from the company, not included above,	10,714 47

Total liabilities as per books of the company,	\$84,012 03
Profit and loss balance,	9,489 32

Total credits,	\$93,501 35
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MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$340 52	
For current bought,	27,203 86	
distribution,	5,163 53	
management,	4,785 08	
taxes,	5,348 51	
incidentals,	615 55	
	<hr/>	
	\$43,457 05	
Income from sale of electricity,		\$57,420 29
other sources,		280 74
Balance to profit and loss,	14,243 98	
	<hr/>	
	\$57,701 03	\$57,701 03

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$10,519 41
Balance of manufacturing account,		14,243 98
Interest received,		196 32
Rents,		108 00
Jobbing,		658 91
Other items of income,		68 48
Interest paid,	\$2,805 99	
Dividends declared,	5,100 00	
Depreciation,	7,908 85	
Note discounted,	220 00	
Other items,	270 94	
Balance June 30, 1919,	9,489 32	
	<hr/>	
	\$25,795 10	\$25,795 10

BARNES, A. W., STEAM SPECIALTY COMPANY.

(Boston.)

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$35,064 09	
For distribution,	408 90	
taxes,	127 84	
incidentals,	1,871 07	
	<hr/>	
	\$37,471 90	

	DR.	CR.
Income from sale of electricity,		\$16,374 80
other sources,		19,896 19
Balance to profit and loss,		1,200 91
	<hr/>	<hr/>
	\$37,471 90	\$37,471 90

BEVERLY GAS AND ELECTRIC COMPANY.

ASSETS.

Gas plant:

Lands and buildings,	\$125,543 63	
Machinery and equipment,	73,995 44	
Mains and services,	271,672 22	
Meters,	47,779 82	
	<hr/>	\$518,991 11

Electric plant:

Lands and buildings,	\$85,670 82	
Steam plant,	77,812 91	
Electric plant,	72,233 75	
Overhead lines,	139,550 08	
Underground conduits,	173,251 75	
Underground wires and cables,	109,259 52	
Transformers,	23,362 50	
Meters,	25,864 92	
Street lamps and fixtures,	8,667 43	
	<hr/>	715,673 68

Other assets:

Office building,	\$106,328 48	
Cash,	5,780 20	
Due for gas,	8,349 67	
Due for electricity,	11,439 46	
Sundry accounts due the company,	10,512 56	
Gas coal on hand,	13,165 03	
Coke on hand,	1,750 00	
Tar on hand,	2,062 50	
Enrichers on hand,	582 29	
Purifying materials on hand,	366 00	
Other gas materials on hand,	117 00	
Stoves, etc., on hand,	6,228 68	
Electric fixtures on hand,	2,245 83	
Other electric materials and supplies on hand,	1,202 27	
Stable and garage equipment,	2,498 21	
Office furniture,	7,175 42	
Investments (securities),	25,199 16	
	<hr/>	205,002 76

Total assets as per books of the company, \$1,439,667 55

LIABILITIES.

Capital stock,	\$687,500 00
Notes payable,	61,500 00
Unpaid bills,	11,741 48

Deposits by customers,	\$3,864 00
Premium realized on stock issues,	355,250 00
Depreciation reserve,	19,813 23

Total liabilities as per books of the company,	\$1,139,668 71
Profit and loss balance,	299,998 84

Total credits,	\$1,439,667 55
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MANUFACTURING ACCOUNT.

Operating expenses (gas):	DR.	CR.
At works,	\$105,646 81	
For distribution,	16,998 13	
management,	16,518 87	
taxes,	12,204 49	
incidentals,	2,775 22	
	<hr/>	
	\$154,143 52	
Operating expenses (electric):		
At station,	\$80,318 85	
For distribution,	17,313 57	
management,	18,663 31	
taxes,	22,516 23	
incidentals,	4,850 73	
	<hr/>	
	143,662 69	
Income from sale of gas,		\$161,101 88
residuals,		7,497 56
other sources (gas),		745 58
sale of electricity,		198,355 61
other sources (electric),		11,060 36
Balance to profit and loss:		
Gas,	15,201 50	
Electric,	65,753 28	
	<hr/>	
	\$378,760 99	\$378,760 99

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$295,758 36
Balance of gas manufacturing account,		15,201 50
Balance of electric manufacturing account,		65,753 28
Interest received,		974 72
Rents,		5,237 87
Jobbing,		2,211 68
Oil, tar, etc., accumulated in holder,		6,306 65
Other items of income,		262 36
Interest paid,	\$3,194 43	
Dividends declared,	82,500 00	
Other items,	5,953 15	
Balance June 30, 1919,	299,998 84	
	<hr/>	
	\$391,646 42	\$391,646 42

THE BLACKSTONE ELECTRIC LIGHT COMPANY.

ASSETS.

Gas plant:			
Machinery and equipment,	\$4,310 62		
Mains,	11,706 67		
Services,	3,934 28		
Meters,	3,560 49		
			\$23,512 06
Electric plant:			
Overhead lines,	\$37,009 19		
Transformers,	1,977 09		
Meters,	3,784 61		
Street lamps and fixtures,	532 73		
			43,303 62
Other assets:			
Work in process,	\$2,039 95		
Cash,	10,783 77		
Due for gas,	583 77		
Due for electricity,	1,497 59		
Sundry accounts due the company,	331 84		
Electric tools and implements,	115 89		
Other electric materials and supplies on hand,	607 63		
Stable and garage equipment,	192 07		
Office furniture and supplies,	607 62		
Reserve fund,	6,771 11		
Prepaid interest,	584 23		
Prepaid taxes,	42 75		
Insurance,	32 49		
Investments (securities),	50 00		
			24,240 71
Total assets as per books of the company,			\$91,056 39

LIABILITIES.

Capital stock,	\$40,000 00
Notes payable,	45,000 00
Unpaid bills,	2,736 00
Deposits by customers,	379 47
Interest accrued but not due,	348 49
Reserves,	813 34
Amounts due from the company, not included above,	17 60
Total liabilities as per books of the company,	\$89,294 90
Profit and loss balance,	1,761 49
Total credits,	\$91,056 39

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
For gas bought,	\$5,844 30	
distribution,	1,003 00	
management,	791 66	
taxes,	471 64	
incidentals,	32 22	
		\$8,142 82

Operating expenses (electric):		Dr.	Cr.
For current bought,	\$11,451 30		
distribution,	2,621 39		
management,	1,637 10		
taxes,	485 02		
incidentals,	154 46		
		\$16,349 27	
Income from sale of gas,			\$9,321 17
other sources (gas),			24 96
sale of electricity,			23,174 66
other sources (electric),			2,335 30
Balance to profit and loss:			
Gas,		1,203 31	
Electric,		9,160 69	
		\$34,856 09	\$34,856 09

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$1,760 92
Balance of gas manufacturing account,		1,203 31
Balance of electric manufacturing account,		9,160 69
Interest received,		595 40
Jobbing,		219 97
Other items of income,		10 32
Interest paid,	\$3,599 01	
Dividends declared,	3,200 00	
Depreciation,	1,815 14	
Other items,	2,574 97	
Balance June 30, 1919,	1,761 49	
	\$12,950 61	\$12,950 61

BLOCK PLANT ELECTRIC LIGHT COMPANY.

(Boston.)

ASSETS.

Electric plant:			
Steam plant,	\$9,780 06		
Electric plant,	7,894 61		
Overhead lines,	4,363 52		
Meters,	2,679 90		
Fixtures,	1,890 77		
		\$26,608 86	
Other assets:			
Electric fuel on hand,		195 88	
Electric tools and implements,		82 00	
Other electric materials and supplies on hand,		90 40	
Total assets as per books of the company,		\$26,977 14	
Profit and loss balance,		10,812 75	
Total debits,		\$37,789 89	

LIABILITIES.

Capital stock,	\$9,500 00
Bonds issued,	17,000 00
Unpaid bills,	3,296 89
Deposits by customers,	193 00
Amounts due from the company, not included above,	7,800 00

Total liabilities as per books of the company,	<u>\$37,789 89</u>
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MANUFACTURING ACCOUNT TO OCT. 1, 1918.

Operating expenses:	Dr.	Cr.
At station,	\$5,061 61	
For current bought,	36 52	
distribution,	66 88	
management,	19 65	
taxes,	25 90	
incidentals,	579 00	
	<u>\$5,789 56</u>	
Income from sale of electricity,		\$3,748 36
Balance to profit and loss,		2,041 20
	<u>\$5,789 56</u>	<u>\$5,789 56</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,	\$8,771 55	
Balance of manufacturing account,	2,041 20	
Balance Oct. 1, 1918,		\$10,812 75
	<u>\$10,812 75</u>	<u>\$10,812 75</u>

BOSTON CONSOLIDATED GAS COMPANY.

ASSETS.

Gas plant:	
Lands and buildings,	\$5,773,328 90
Machinery and equipment,	7,193,600 12
Mains,	10,488,742 20
Services,	1,652,181 49
Meters,	1,788,547 79
	<u>\$26,896,400 50</u>
Other assets:	
Printing plant,	\$6,739 16
Cash,	194,700 65
Notes receivable,	5,065 00
Due for gas,	654,769 81
Sundry accounts due the company,	158,135 22
Gas coal on hand,	382,004 66
Coke on hand,	112,768 85
Tar, ammonia, fuel oil and gas on hand,	14,856 26
Enrichers on hand,	167,166 93
Purifying materials on hand,	10,184 76
Other gas materials on hand,	650,971 33
Stoves,	271,575 16

Other assets — *Concluded.*

Gas arc lamps,	\$69,929 45	
Stable and garage equipment,	90,091 85	
Office furniture,	55,689 99	
Pay roll suspense,	23,492 27	
Insurance and other suspense,	10,333 75	
Investments (securities),	606 91	
	<hr/>	\$2,879,082 01

Total assets as per books of the company, \$29,775,482 51

LIABILITIES.

Capital stock,	\$15,124,600 00
Coupon notes,	3,500,000 00
Other notes payable,	700,000 00
Unpaid bills,	549,701 37
Deposits by customers,	221,159 86
Interest accrued but not due,	86,388 15
Premium realized on stock issues,	8,893,264 80
Reserves,	166,248 69
Amounts due from the company, not included above,	275,614 54

Total liabilities as per books of the company, \$29,516,977 41

Profit and loss balance, 258,505 10

Total credits, \$29,775,482 51

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$2,765,806 09	
For gas bought,	649,287 97	
distribution,	714,804 52	
management,	328,708 66	
taxes,	654,753 13	
incidentals,	133,795 04	
	<hr/>	\$5,247,155 41
Income from sale of gas,		\$6,618,755 85
residuals,		27,075 88
other sources,		14,031 75
Balance to profit and loss,	1,412,708 07	
	<hr/>	<hr/>
	\$6,659,863 48	\$6,659,863 48

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$257,062 69
Balance of manufacturing account,		1,412,708 07
Interest received,		12,361 74
Rents,		8,702 84
Jobbing,		5,012 20
Interest paid,	\$244,802 48	
Dividends declared,	1,058,722 00	
Depreciation,	69,881 50	
Other items,	63,936 46	
Balance June 30, 1919,	258,505 10	
	<hr/>	<hr/>
	\$1,695,847 54	\$1,695,847 54

BROCKTON GAS LIGHT COMPANY.

ASSETS.

Gas plant:

Lands and buildings,	\$252,980	31
Machinery and equipment,	303,033	06
Holders,	215,494	19
Gas arc lamps,	15,285	75
Mains,	729,531	85
Services,	215,437	87
Meters,	194,886	39
	<hr/>	
		\$1,926,649 42

Other assets:

Cash,	\$117,229	88
Due for gas,	36,402	22
Sundry accounts due the company,	76,070	37
Gas coal on hand,	54,819	64
Coke on hand,	47,651	50
Tar on hand,	9,887	97
Ammonia on hand,	6,241	00
Enrichers on hand,	9,796	38
Purifying materials on hand,	2,948	69
Other gas materials on hand,	72,043	71
Stoves on hand,	8,091	41
Gas on hand,	1,194	84
Gas tools and implements,	9,214	51
Stable and garage equipment,	14,173	61
Office furniture,	10,484	37
Prepaid interest,	10,153	24
Prepaid expenses,	7,067	17
Insurance,	4,966	21
Investments (real estate),	2,700	00
Investments (securities),	48,001	00
	<hr/>	
		549,137 72

Total assets as per books of the company, \$2,475,787 14

LIABILITIES.

Capital stock,	\$1,537,000	00
Bonds issued,	100,000	00
Notes payable,	730,000	00
Unpaid bills,	14,126	34
Deposits by customers,	7,158	34
Interest accrued but not due,	3,351	17
Depreciation reserve,	33,950	00
Other reserves,	35,492	77
	<hr/>	

Total liabilities as per books of the company, \$2,461,078 62

Profit and loss balance, 14,708 52

Total credits, \$2,475,787 14

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$355,117 75	
For distribution,	58,292 17	
management,	83,791 18	
taxes,	42,939 42	
incidentals,	23,071 30	
	<hr/>	
	\$563,211 82	
Income from sale of gas,		\$615,449 54
residuals,		66,343 04
other sources,		1 75
Balance to profit and loss,	118,582 51	
	<hr/>	<hr/>
	\$681,794 33	\$681,794 33

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$11,262 40
Balance of manufacturing account,		118,582 51
Interest received,		3,301 52
Rents,		495 00
Jobbing,		10,546 07
Other items of income,		3,701 23
Interest paid,	\$56,897 45	
Depreciation,	10,000 00	
Depreciation reserve,	33,950 00	
Reserve account,	30,000 00	
Other items,	2,332 76	
Balance June 30, 1919,	14,708 52	
	<hr/>	<hr/>
	\$147,888 73	\$147,888 73

BUZZARDS BAY ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Lands,	\$3,751 56	
Buildings,	23,179 89	
Steam plant,	68,693 40	
Electric plant,	26,987 02	
Overhead lines,	281,153 53	
Transformers,	16,586 39	
Meters,	1,448 93	
Street lamps and fixtures,	42,486 97	
	<hr/>	\$464,287 69
Other assets:		
Cash,	\$11,441 82	
Notes receivable,	2,645 24	
Due for electricity,	15,059 65	
Sundry accounts due the company,	5,681 84	

Other assets — *Concluded.*

Electric fuel on hand,	\$1,624 50	
Stable and garage equipment,	5,094 74	
Office furniture,	1,946 14	
	<hr/>	\$43,493 93
Total assets as per books of the company,		\$507,781 62
Profit and loss balance,		30,812 54
		<hr/>
Total debits,		\$538,594 16

LIABILITIES.

Capital stock,	\$11,000 00
Notes payable,	89,749 24
Unpaid bills,	5,734 13
Deposits by customers,	2,650 95
Amounts due from the company, not included above,	429,459 84
	<hr/>
Total liabilities as per books of the company,	\$538,594 16

MANUFACTURING ACCOUNT.

	Dr.	Gr.
Operating expenses:		
At station,	\$10,427 56	
For current bought,	37,048 20	
distribution,	9,525 77	
management,	12,067 50	
taxes,	5,734 96	
incidentals,	1,486 94	
	<hr/>	
	\$76,290 93	
Income from sale of electricity,		\$104,760 90
Balance to profit and loss,	28,469 97	
	<hr/>	
	\$104,760 90	\$104,760 90

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,	\$29,994 18	
Balance of manufacturing account,		\$28,469 97
Jobbing,		245 82
Interest paid,	24,865 96	
Depreciation,	4,668 19	
Balance June 30, 1919,		30,812 54
	<hr/>	<hr/>
	\$59,528 33	\$59,528 33

CAMBRIDGE ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:	
Lands and buildings,	\$252,197 98
Steam plant,	614,571 72
Electric plant,	196,162 47
Overhead lines,	223,331 45
Underground conduits,	266,307 29
Underground wires and cables,	201,107 94

Electric plant — *Concluded.*

Transformers,	\$55,464 80	
Meters,	89,053 47	
Street lamps and fixtures,	7,412 91	
	<hr/>	\$1,905,610 03

Other assets:

Cash,	\$41,097 95	
Due for electricity,	40,802 76	
Sundry accounts due the company,	15,954 48	
Electric fuel on hand,	66,754 42	
Motors on hand,	3,413 28	
Other electric materials and supplies on hand,	59,527 56	
Stable and garage equipment,	29,427 90	
Office furniture,	3,959 39	
Coupon note discount,	16,560 00	
Investments (real estate),	45,500 00	
Investments (securities),	168,500 00	
	<hr/>	491,497 74

Total assets as per books of the company, \$2,397,107 77

LIABILITIES.

Capital stock,	\$1,000,000 00
Coupon notes,	500,000 00
Unpaid bills,	106,034 09
Deposits by customers,	21,151 23
Premium realized on stock issues,	420,000 00
Reserves,	114,140 73
Amounts due from the company, not included above,	33,649 94

Total liabilities as per books of the company, \$2,194,975 99

Profit and loss balance, 202,131 78

Total credits, \$2,397,107 77

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$373,370 03	
For current bought,	375 88	
distribution,	123,456 45	
management,	62,172 25	
taxes,	77,646 42	
incidentals,	17,564 13	
	<hr/>	\$654,585 16
Income from sale of electricity,		\$872,375 08
other sources,		7,150 40
Balance to profit and loss,	224,940 32	
	<hr/>	<hr/>
	\$879,525 48	\$879,525 48

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$192,131 78
Balance of manufacturing account,		224,940 32
Interest received,		13,158 98
Rents,		2,820 03

	Dr.	Cr.
Jobbing,		\$8,630 82
Transfer from reserve, for special dividend,		40,000 00
Other items of income,		119 86
Interest paid,	\$36,808 17	
Dividends declared,	160,000 00	
Reserve (miscellaneous sales surplus),	18,721 11	
Depreciation,	40,000 00	
Reserve,	14,140 73	
Other items,	10,000 00	
Balance June 30, 1919,	202,131 78	
	<hr/>	<hr/>
	\$481,801 79	\$481,801 79

CAMBRIDGE GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$418,065 09	
Machinery and equipment,	1,074,796 04	
Holders,	612,756 60	
Mains,	777,837 88	
Meters,	180,000 00	
	<hr/>	\$3,063,455 61
Other assets:		
Office building,	\$120,000 00	
Work in process,	59,076 49	
Cash,	64,495 59	
Due for gas,	42,555 37	
Sundry accounts due the company,	50,338 17	
Coal on hand,	162,505 52	
Coke on hand,	40,179 06	
Enrichers on hand,	4,537 01	
Purifying materials on hand,	4,155 87	
Other gas materials on hand,	62,511 44	
Stoves on hand,	23,837 65	
Gas fixtures on hand,	1,313 79	
Gas tools and implements,	481 04	
Stable and garage equipment,	4,500 00	
Office furniture,	5,000 00	
Reserve fund,	31,230 32	
Investments (barge "Henry Endicott"),	18,000 00	
Investments (securities),	5,587 50	
	<hr/>	700,304 82
Total assets as per books of the company,		\$3,763,760 43

LIABILITIES.

Capital stock,	\$1,680,000 00
Coupon notes,	300,000 00
Other notes payable,	80,800 00
Unpaid bills,	53,413 94
Deposits by customers,	37,310 00
Unpaid dividends,	1,090 50

Interest accrued but not due,	\$2,225 00
Premium realized on stock issues,	955,965 50
Profit sharing plan,	20,595 23
Reserves,	61,611 06
Amounts due from the company, not included above,	12,209 22

Total liabilities as per books of the company,	\$3,205,220 45
Profit and loss balance,	558,539 98
Total credits,	\$3,763,760 43

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$806,747 08	
For gas bought,	129 17	
distribution,	194,154 94	
management,	73,377 88	
taxes,	105,909 70	
incidentals,	43,687 19	
	<u>\$1,224,005 96</u>	
Income from sale of gas,		\$1,245,426 68
residuals,		223,578 55
other sources,		9 75
Balance to profit and loss,	245,009 02	
	<u>\$1,469,014 98</u>	<u>\$1,469,014 98</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$542,382 07
Balance of manufacturing account,		245,009 02
Interest received,		4,034 75
Rents,		271 01
Jobbing,		7,599 78
Barge "Henry Endicott,"		13,721 89
Other items of income,		7,488 87
Interest paid,	\$31,170 89	
Dividends declared,	168,000 00	
Depreciation,	43,049 62	
Carried to replacement reserve,	10,000 00	
Other items,	9,746 90	
Balance June 30, 1919,	558,539 98	
	<u>\$820,507 39</u>	<u>\$820,507 39</u>

CENTRAL MASSACHUSETTS ELECTRIC COMPANY.

ASSETS.

Electric plant:	
Lands and buildings,	\$4,432 10
Substation equipment,	62,570 93
Overhead lines,	637,805 20
Transformers,	49,941 02
Meters,	45,452 90
	<u>\$800,202 15</u>

Other assets:

Work in progress,	\$13,904 83	
House and store wiring,	8,342 65	
Cash,	113,349 75	
Notes receivable,	3,462 31	
Construction expense (street lights),	2,850 00	
Due for electricity,	30,112 06	
Sundry accounts due the company,	10,930 01	
Inventory suspense account,	5,324 78	
Electric fuel on hand,	3,247 57	
Motors,	8,035 39	
Electric stoves rented,	70 00	
Electric tools and implements,	2,090 63	
Other electric materials and supplies on hand,	16,646 27	
Stable and garage equipment,	5,137 96	
Office furniture,	5,656 19	
Reserve funds,	50,605 71	
Sinking fund,	50,871 17	
Insurance, interest and taxes,	6,886 01	
Investments (securities and accrued interest),	4,190 00	
Investments (real estate),	2,976 80	
	<hr/>	\$344,690 09

Total assets as per books of the company, \$1,144,892 24

LIABILITIES.

Capital stock,	\$378,000 00
Bonds issued,	150,000 00
Coupon notes,	35,000 00
Other notes payable,	470,780 00
Unpaid bills,	25,288 57
Deposits by customers,	1,301 40
Interest accrued but not due,	6,794 03
Premium realized on stock issues,	4,900 00
Reserves,	5,991 15
Amounts due from the company, not included above,	23,186 34

Total liabilities as per books of the company, \$1,101,241 49

Profit and loss balance, 43,650 75

Total credits, \$1,144,892 24

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$8,372 93	
For current bought,	171,406 85	
distribution,	31,329 21	
management,	16,921 17	
taxes,	19,083 99	
incidentals,	4,305 99	
	<hr/>	
	\$251,420 14	
Income from sale of electricity,		\$321,308 26
other sources,		16,096 42
Balance to profit and loss,	85,984 54	
	<hr/>	
	\$337,404 68	\$337,404 68

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$43,567 44
Balance of manufacturing account,		85,984 54
Interest received,		4,087 58
Rents,		255 40
Jobbing,		7,369 17
Other items of income,		1,634 69
Interest paid,	\$49,207 69	
Dividends declared,	26,617 50	
Depreciation,	8,960 35	
Reserve for dividend,	1,470 00	
Other items,	12,992 53	
Balance June 30, 1919,	43,650 75	
	<hr/>	<hr/>
	\$142,898 82	\$142,898 82

CENTRAL MASSACHUSETTS POWER COMPANY.

(An unincorporated voluntary association.)

ASSETS.

Electric plant:		
Lands,	} No value stated.	
Buildings,		
Waterwheels,		
Electric plant,		
Water power rights,		
Additional land, buildings, water power equipment and electrical machinery,		\$255,684 10
Other assets:		
Cash,	\$9,797 69	
Sundry accounts due the company,	4,556 55	
	<hr/>	14,354 24
Total assets as per books of the company,		\$270,038 34

LIABILITIES.

Capital stock (common and preferred) issued under agreement and declaration of trust dated March 9, 1912: —		
3,000 common (no value stated); 2,250 preferred (no value stated).		
Issued for cash, 2,100 preferred shares,		\$225,000 00
Reserve for dividends,		25,000 00
Surplus paid in under agreement and declaration of trust,		2,250 00
Total liabilities as per books of the company,		\$252,250 00
Profit and loss balance,		17,788 34
Total credits,		<hr/>
		\$270,038 34

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Income from sale of electricity,		\$37,571 70
Balance to profit and loss,	\$37,571 70	
	<hr/>	<hr/>
	\$37,571 70	\$37,571 70

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$15,649 86
Balance of manufacturing account,		37,571 70
Interest received,		392 62
Other items of income,		24 16
Dividends declared,	\$32,850 00	
Other items,	3,000 00	
Balance June 30, 1919,	17,788 34	
	<hr/>	<hr/>
	\$53,638 34	\$53,638 34

CHARLEMONT ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:		
Steam plant,	\$1,282 50	
Electric plant,	1,239 75	
Overhead lines,	1,406 07	
Meters,	62 13	
Street lamps and fixtures,	128 84	
	<hr/>	\$4,119 29
Other assets:		
Cash,	\$38 42	
Due for electricity,	975 18	
Sundry accounts due the company,	32 10	
Electric lamps on hand,	22 50	
Other electric materials and supplies on hand,	27 80	
	<hr/>	1,096 00
Total assets as per books of the company,		<hr/> \$5,215 29

LIABILITIES.

Capital stock,	\$3,000 00
Unpaid bills,	129 72
Amounts due from the company, not included above,	64 73
	<hr/>
Total liabilities as per books of the company,	\$3,194 45
Profit and loss balance,	2,020 84
	<hr/>
Total credits,	\$5,215 29

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$1,168 50	
For distribution,	50 00	
management,	123 12	
taxes,	76 91	
	<hr/>	
	\$1,418 53	
Income from sale of electricity,		\$1,655 73
Balance to profit and loss,	237 20	
	<hr/>	<hr/>
	\$1,655 73	\$1,655 73

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$1,783 64
Balance of manufacturing account,		237 20
Balance June 30, 1919,	\$2,020 84	
	<hr/>	<hr/>
	\$2,020 84	\$2,020 84

CHARLESTOWN GAS AND ELECTRIC COMPANY.

ASSETS.

Gas plant:		
Lands,	\$183,932 23	
Buildings, machinery and equipment,	372,070 99	
Mains,	199,878 68	
Meters,	67,384 72	
	<hr/>	\$823,266 62
Electric plant:		
Lands,	\$1,000 00	
Overhead lines,	17,116 65	
Underground conduits, wires and cables,	104,960 89	
Transformers,	19,999 79	
Meters,	8,065 88	
Street lamps and fixtures,	1,497 38	
	<hr/>	152,640 59
Other assets:		
Office building,	\$25,000 00	
Cash,	7,900 11	
Due for gas,	28,654 58	
Due for electricity,	15,670 21	
Sundry accounts due the company,	24,749 44	
Gas coal on hand,	72,284 63	
Coke on hand,	40,652 50	
Tar on hand,	2,804 72	
Other gas materials on hand,	8,668 14	
Stoves on hand,	4,946 94	
Other electric materials and supplies on hand,	6,542 76	
Insurance,	5,133 84	
Investments (securities),	101,467 39	
	<hr/>	344,475 26
Total assets as per books of the company,		\$1,320,382 47

LIABILITIES.

Capital stock,	\$600,000 00
Notes payable,	340,000 00
Unpaid bills,	28,091 85
Deposits by customers,	20,743 04
Premium realized on stock issues,	91,901 12
Amounts due from the company, not included above,	19,923 66
	<hr/>
Total liabilities as per books of the company,	\$1,100,659 67
Profit and loss balance,	219,722 80
	<hr/>
Total credits,	\$1,320,382 47

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (gas):		
At works,	\$386,167 80	
For gas bought,	543 00	
distribution,	34,029 33	
management,	18,259 94	
taxes,	36,957 81	
incidentals,	7,069 12	
	<u>\$483,027 00</u>	
Operating expenses (electric):		
At station,	\$7,400 00	
For current bought,	50,061 25	
distribution,	30,280 15	
management,	8,947 64	
taxes,	17,206 90	
incidentals,	2,327 19	
	<u>116,223 13</u>	
Income from sale of gas,		\$352,844 88
residuals,		156,482 91
other sources (gas),		119 88
sale of electricity,		162,827 23
other sources (electric),		865 61
Balance to profit and loss:		
Gas,	26,420 67	
Electric,	47,469 71	
	<u>\$673,140 51</u>	<u>\$673,140 51</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$230,699 15
Balance of gas manufacturing account,		26,420 67
Balance of electric manufacturing account,		47,469 71
Interest received,		2,940 25
Rents,		1,514 50
Other items of income,		3,535 00
Interest paid,	\$18,521 31	
Dividends declared,	72,000 00	
Other items,	2,335 17	
Balance June 30, 1919,	219,722 80	
	<u>\$312,579 28</u>	<u>\$312,579 28</u>

CHESTER ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:	
Lands,	\$1,100 00
Buildings,	125 05
Oil engine plant,	1,004 45
Electric plant,	2,261 45
Hydraulic plant equipment,	2,168 88
Overhead lines,	1,539 65
Meters,	1,028 19
Street lamps and fixtures,	128 91
	<u>\$9,356 58</u>

Other assets:

Cash,	\$645 84	
Due for electricity,	388 15	
Electric fuel on hand,	32 00	
Electric fixtures on hand,	28 46	
Electric tools and implements,	88 97	
Other electric materials and supplies on hand,	190 00	
Stable and garage equipment,	375 41	
Office furniture,	157 65	
		<u>\$1,906 48</u>
Total assets as per books of the company,		\$11,263 06

LIABILITIES.

Capital stock,	\$5,000 00	
Notes payable,	4,000 00	
Unpaid bills,	388 06	
Interest accrued but not due,	75 00	
Amounts due from the company, not included above,	1,500 00	
Total liabilities as per books of the company,	\$10,963 06	
Profit and loss balance,	300 00	
Total credits,		<u>\$11,263 06</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$2,111 18	
For distribution,	705 70	
management,	335 94	
taxes,	170 46	
incidentals,	96 28	
	<u>\$3,419 56</u>	
Income from sale of electricity,		\$4,673 32
Balance to profit and loss,	1,253 76	
	<u>\$4,673 32</u>	<u>\$4,673 32</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$300 00
Balance of manufacturing account,		1,253 76
Interest paid,	\$353 76	
Dividends declared,	300 00	
Depreciation,	600 00	
Balance June 30, 1919,	300 00	
	<u>\$1,553 76</u>	<u>\$1,553 76</u>

CITIZENS GAS, ELECTRIC AND POWER COMPANY OF NANTUCKET.

ASSETS.

Gas plant:

Lands,	\$726 00	
Buildings,	3,454 58	
Machinery and equipment,	11,776 09	
Mains and services,	11,357 14	
Meters,	3,494 43	
	<u>\$30,808 24</u>	

Electric plant:

Lands,	\$734 50
Buildings,	2,719 66
Steam plant,	12,073 18
Electric plant,	6,504 84
Overhead lines,	8,682 34
Transformers,	1,464 37
Meters,	3,472 90
Street lamps and fixtures,	534 96

 \$36,186 75

Other assets:

Cash,	\$110 00
Due for gas,	1,965 17
Due for electricity,	1,643 78
Sundry accounts due the company,	769 62
Gas coal on hand,	1,726 76
Coke on hand,	700 00
Tar on hand,	240 00
Other gas materials on hand,	454 36
Stoves on hand,	115 00
Gas tools and implements,	50 00
Electric fuel on hand,	408 82
Electric tools and implements,	15 00
Other electric materials and supplies on hand,	734 97
Office furniture,	110 27
Investments (wharf property),	8,000 00
Investments (securities),	2,800 00

 19,843 75

 Total assets as per books of the company, \$86,838 74

LIABILITIES.

Capital stock,	\$40,000 00
Bonds issued,	25,500 00
Notes payable,	16,000 00
Deposits by customers,	273 80

 Total liabilities as per books of the company, \$81,773 80

 Profit and loss balance, 5,064 94

 Total credits, \$86,838 74

MANUFACTURING ACCOUNT.

Operating expenses (gas):

At works,	\$14,257 04
distribution,	1,460 21
management,	1,997 52
taxes,	491 61
incidentals,	733 36

 \$18,939 74

Operating expenses (electric):

At station,	\$5,292 94
For distribution,	1,358 71
management,	1,993 82
taxes,	983 23
incidentals,	624 22

 10,252 92

	DR.	CR.
Income from sale of gas,		\$15,669 52
residuals,		1,934 22
other sources (gas),		160 20
sale of electricity,		13,934 84
other sources (electric),		935 68
Balance to profit and loss:		
Gas,		1,175 80
Electric,	\$4,617 60	
	<hr/>	<hr/>
	\$33,810 26	\$33,810 26

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$4,807 18
Balance of gas manufacturing account,	\$1,175 80	
Balance of electric manufacturing account,		4,617 60
Rents,		250 00
Jobbing,		1,310 49
Other items of income,		125 20
Interest paid,	1,769 73	
Dividends declared,	2,600 00	
Depreciation,	500 00	
Balance June 30, 1919,	5,064 94	
	<hr/>	<hr/>
	\$11,110 47	\$11,110 47

CITIZENS GAS LIGHT COMPANY OF QUINCY.

ASSETS.

Gas plant:		
Lands and buildings,	\$14,030 26	
Machinery and equipment,	87,063 71	
Mains,	592,764 49	
Services,	96,106 01	
Meters,	104,897 30	
	<hr/>	\$894,861 77
Other assets:		
Gas arc lamps,	\$4,925 90	
Cash,	18,514 29	
Due for gas,	15,450 06	
Sundry accounts due the company,	5,012 26	
Coal on hand,	339 03	
Gas on hand,	207 08	
Other gas materials on hand,	40,325 83	
Stoves,	1,179 42	
Stable and garage equipment,	9,174 73	
Office furniture,	2,803 81	
Insurance,	849 73	
Suspense accounts,	1,062 68	
	<hr/>	99,844 82
Total assets as per books of the company,		\$994,706 59
Profit and loss balance,		9,784 33
		<hr/>
Total debits,		\$1,004,490 92

LIABILITIES.

Capital stock,	\$743,000 00
Notes payable,	175,288 76
Unpaid bills,	36,137 22
Deposits by customers,	8,575 39
Depreciation reserve,	20,000 00
Other reserves,	8,665 30
Amounts due from the company, not included above,	12,824 25

Total liabilities as per books of the company, \$1,004,490 92

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
For gas bought,	\$149,008 52	
distribution,	27,571 18	
management,	25,633 32	
taxes,	26,265 97	
incidentals,	2,720 75	
	<hr/>	
	\$231,199 74	
* Income from sale of gas,		\$314,221 86
other sources,		243 12
Balance to profit and loss,	83,265 24	
	<hr/>	<hr/>
	\$314,464 98	\$314,464 98

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,	\$18,273 88	
Balance of manufacturing account,		\$83,265 24
Interest received,		672 90
Jobbing,		3,048 01
Interest paid,	11,189 58	
Dividends declared,	44,580 00	
Depreciation,	562 87	
Depreciation reserve,	20,000 00	
Other items,	2,164 15	
Balance June 30, 1919,		9,784 33
	<hr/>	<hr/>
	\$96,770 48	\$96,770 48

CLINTON GAS LIGHT COMPANY.

ASSETS.

Gas plant:	
Lands,	\$4,000 00
Buildings,	11,121 85
Machinery and equipment,	44,579 79
Holders,	13,494 00
Mains,	41,574 69
Services,	12,841 71
Meters,	11,164 07
	<hr/>
	\$138,776 11

Electric plant:

Lands,	\$5,000 00
Buildings,	23,480 67
Steam plant,	11,113 24
Electric plant,	24,174 26
Overhead lines,	107,489 91
Transformers,	10,537 70
Meters,	10,705 77
Street lamps and fixtures,	11,068 30

\$203,569 85

Other assets:

Cash,	\$2,229 76
Due for gas,	4,462 54
Due for electricity,	8,206 37
Sundry accounts due the company,	5,253 42
Gas coal on hand,	6,712 00
Enrichers on hand,	1,033 20
Other gas materials on hand,	5,693 52
Motors on hand,	3,617 24
Tools and implements,	363 07
Other electric materials and supplies on hand,	4,640 08
Stable and garage equipment,	701 46
Office furniture,	1,575 96
Note discount,	3,445 00
Investments (securities),	5,000 00

52,933 62

Total assets as per books of the company, \$395,279 58

LIABILITIES.

Capital stock,	\$183,000 00
Bonds issued,	110,000 00
Notes payable,	57,500 00
Unpaid bills,	7,236 42
Deposits by customers,	3,305 86
Unpaid dividends,	5,490 00
Interest due but not paid,	1,427 60
Amounts due from the company, not included above,	23,608 80

Total liabilities as per books of the company, \$391,568 68

Profit and loss balance, 3,710 90

Total credits, \$395,279 58

MANUFACTURING ACCOUNT.

Operating expenses (gas):

At works,	\$30,835 35
For distribution,	3,328 68
management,	4,621 41
taxes,	3,789 64
incidentals,	1,023 95

\$43,599 03

Operating expenses (electric):

At station,	\$3,558 15
For current bought,	34,668 16
distribution,	8,354 31
management,	8,848 11
taxes,	7,729 78
incidentals,	960 42

64,118 93

	DR.	CR.
Income from sale of gas,		\$43,359 01
residuals,		129 62
other sources (gas),		18 00
sale of electricity,		103,119 70
other sources (electric),		729 66
Balance to profit and loss:		
Gas,		92 40
Electric,	\$39,730 43	
	<hr/>	<hr/>
	\$147,448 39	\$147,448 39

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$2,336 90
Balance of gas manufacturing account,	\$92 40	
Balance of electric manufacturing account,		39,730 43
Interest received,		203 41
Jobbing,		2,264 96
Other items of income,		121 07
Interest paid,	11,003 83	
Dividends declared,	21,960 00	
Depreciation,	7,125 55	
Note discounted,	530 00	
Other items,	234 09	
Balance June 30, 1919,	3,710 90	
	<hr/>	<hr/>
	\$44,656 77	\$44,656 77

DEDHAM AND HYDE PARK GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$4,497 87	
Buildings,	1,020 16	
Machinery, equipment and holders,	31,618 40	
Mains,	180,616 56	
Services,	14,622 00	
Meters,	26,919 16	
	<hr/>	\$259,294 15
Other assets:		
Cash,	\$13,471 43	
Due for gas,	13,079 82	
Sundry accounts due the company,	4,269 77	
Other gas materials on hand,	12,916 53	
Stable and garage equipment,	1,509 64	
Office furniture,	2,734 41	
Reserve fund,	3,043 75	
Bond discount,	8,999 78	
Insurance,	73 42	
Investments (real estate),	1,500 00	
Investments (securities),	215 00	
	<hr/>	61,813 55
Total assets as per books of the company,		\$321,107 70

LIABILITIES.

Capital stock,	\$155,950 00
Bonds issued,	100,000 00
Notes payable,	11,500 00
Unpaid bills,	12,282 19
Deposits by customers,	3,704 00
Interest accrued but not due,	1,500 00
Premium realized on stock issues,	7,190 00
Reserves,	3,043 75
<hr/>	
Total liabilities as per books of the company,	\$295,169 94
Profit and loss balance,	25,937 76
<hr/>	
Total credits,	\$321,107 70

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$668 93	
For gas bought,	58,605 48	
distribution,	4,593 66	
management,	19,865 81	
taxes,	6,300 40	
incidentals,	1,295 10	
	<hr/>	
	\$91,329 38	
Income from sale of gas,		\$119,411 17
other sources,		599 73
Balance to profit and loss,	28,681 52	
	<hr/>	<hr/>
	\$120,010 90	\$120,010 90

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$26,404 51
Balance of manufacturing account,		28,681 52
Interest received,		635 96
Jobbing,		1,959 64
Interest paid,	\$7,719 18	
Dividends declared,	12,476 00	
Depreciation,	8,186 33	
Depreciation reserve,	3,000 00	
Other items,	362 36	
Balance June 30, 1919,	25,937 76	
	<hr/>	<hr/>
	\$57,681 63	\$57,681 63

EAST BOSTON GAS COMPANY.

ASSETS.

Gas plant:	
Lands and buildings,	\$292,130 99
Machinery and equipment,	410,558 26
Mains,	289,000 64
Services,	64,488 91
Meters,	141,996 55
	<hr/>
	\$1,198,175 35

Other assets:

Cash,	\$34,312 76	
Due for gas,	53,851 84	
Sundry accounts due the company,	13,582 70	
Gas coal on hand,	12,607 62	
Coke on hand,	29 60	
Tar on hand,	2,558 41	
Enrichers on hand,	1,023 81	
Gas on hand,	1,119 00	
Other gas materials on hand,	87,285 47	
Stoves and appliances,	9,238 64	
Stable and garage equipment,	6,429 93	
Office furniture,	6,428 18	
Insurance,	1,497 28	*
Pay roll suspense,	1,408 34	
		<u>\$231,373 58</u>

Total assets as per books of the company, \$1,429,548 93

LIABILITIES.

Capital stock,	\$575,000 00
Notes payable,	400,000 00
Unpaid bills,	65,055 36
Deposits by customers,	67,108 34
Premium realized on stock issues,	11,000 00
Depreciation reserve,	7,069 67
Other reserves,	14,790 87
Amounts due from the company, not included above,	14,589 38

Total liabilities as per books of the company, \$1,154,613 62

Profit and loss balance, 274,935 31

Total credits, \$1,429,548 93

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$13,647 92	
For gas bought,	391,257 95	
distribution,	55,104 93	
management,	54,883 54	
taxes,	37,713 70	
incidentals,	11,519 34	
	<u>\$564,127 38</u>	
Income from sale of gas,		\$610,873 94
residuals,		47 25
other sources,		2,529 11
Balance to profit and loss,	49,322 92	
	<u>\$613,450 30</u>	<u>\$613,450 30</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$267,309 27
Balance of manufacturing account,		49,322 92
Interest received,		1,089 78
Rents,		414 00
Jobbing,		10,655 51

	Dr.	Cr.
Interest paid,	\$26,311 29	
Dividends declared,	20,125 00	
Depreciation,	996 81	
Depreciation reserve,	5,000 00	
Other items,	1,423 07	
Balance June 30, 1919,	274,935 31	
	<hr/>	<hr/>
	\$328,791 48	\$328,791 48

EASTERN MASSACHUSETTS ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Lands,	\$43,931 15	
Substations,	11,127 22	
Substation equipment,	17,937 48	
Overhead lines,	85,940 46	
Underground wires and cables,	151,254 74	
	<hr/>	\$310,191 05
Other assets:		
Work in progress,	\$1,594 84	
Cash,	27,205 52	
Due for electricity,	17,663 98	
Sundry accounts due the company,	5,936 71	
Electric tools and implements,	1,083 53	
Other electric materials and supplies on hand,	7,240 75	
Investments (securities),	10,000 00	
	<hr/>	70,725 33
Total assets as per books of the company,		\$380,916 38

LIABILITIES.

Capital stock,	\$150,000 00
Bonds issued,	88,000 00
Notes payable,	48,000 00
Unpaid bills,	44,580 64
Interest accrued but not due,	5,884 08
Depreciation reserve,	20,084 36
Amounts due from the company, not included above,	5,592 70
Total liabilities as per books of the company,	\$362,141 78
Profit and loss balance,	18,774 60
Total credits,	\$380,916 38

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
For current bought,	\$184,010 56	
distribution,	8,234 81	
management,	2,540 42	
taxes,	10,156 37	
incidentals,	1,185 57	
	<hr/>	
	\$206,127 73	
Income from sale of electricity,		\$250,189 85
Balance to profit and loss,	44,062 12	
	<hr/>	<hr/>
	\$250,189 85	\$250,189 85

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$10,086 41
Balance of manufacturing account,		44,062 12
Interest received,		508 51
Jobbing,		123 29
Other items of income,		44 63
Interest paid,	\$10,053 30	
Dividends declared,	13,125 00	
Depreciation reserve,	12,287 31	
Other items,	584 75	
Balance June 30, 1919,	18,774 60	
	<hr/>	<hr/>
	\$54,824 96	\$54,824 96

EASTHAMPTON GAS COMPANY.

ASSETS.

Gas plant:		
Lands,	\$4,191 28	
Buildings,	11,789 08	
Machinery, equipment and holders,	40,657 38	
Mains and services,	39,771 39	
Meters,	13,536 71	
	<hr/>	\$109,945 84
Electric plant:		
Lands,	\$200 00	
Buildings,	3,182 48	
Electric plant,	10,309 68	
Overhead lines,	70,391 40	
Transformers,	8,724 15	
Meters,	9,115 11	
	<hr/>	101,922 82
Other assets:		
Cash,	\$23,930 78	
Notes receivable,	400 00	
Due for gas,	1,034 74	
Due for electricity,	3,762 09	
Sundry accounts due the company,	1,837 90	
Gas coal on hand,	6,203 58	
Coke on hand,	1,228 94	
Tar on hand,	16 58	
Purifying materials on hand,	35 70	
Other gas materials on hand,	2,343 72	
Stoves on hand,	76 24	
Gas fixtures on hand,	531 34	
Electric fixtures on hand,	508 27	
Other electric materials and supplies on hand,	15,135 72	
Taxes,	100 40	
Interest,	437 84	
Insurance,	1,728 45	
Investments (securities),	20,000 00	
	<hr/>	79,312 29
Total assets as per books of the company,		\$291,180 95

LIABILITIES.

Capital stock,	\$180,000 00
Notes payable,	60,000 00
Unpaid bills,	5,254 96
Deposits by customers,	107 66
Unpaid dividends,	2,700 00
Reserves,	500 00
Amounts due from the company, not included above,	6,875 70
Total liabilities as per books of the company,	\$255,438 32
Profit and loss balance,	35,742 63
Total credits,	\$291,180 95

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (gas):		
At works,	\$28,733 52	
For distribution,	3,035 50	
management,	2,862 93	
taxes,	2,454 70	
incidentals,	1,391 13	
	\$38,477 78	
Operating expenses (electric):		
At station,	\$8,330 36	
For current bought,	127,953 19	
distribution,	7,435 55	
management,	12,160 36	
taxes,	8,086 32	
incidentals,	2,905 75	
	166,871 53	
Income from sale of gas,		\$34,948 02
residuals,		6,787 55
sale of electricity,		208,072 08
Balance to profit and loss:		
Gas,	3,257 79	
Electric,	41,200 55	
	\$249,807 65	\$249,807 65

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$35,327 26
Balance of gas manufacturing account,		3,257 79
Balance of electric manufacturing account,		41,200 55
Interest received,		1,112 02
Rents,		121 98
Jobbing,		493 94
Other items of income,		240 47
Interest paid,	\$12,160 32	
Dividends declared,	21,600 00	
Depreciation,	7,310 15	
Reserve for income tax,	3,726 46	
Other items,	1,214 45	
Balance June 30, 1919,	35,742 63	
	\$81,754 01	\$81,754 01

THE EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

ASSETS.

Electric plant:

Lands,	\$3,635,916	45
Buildings,	8,176,584	53
Steam plant,	7,104,559	27
Electric plant,	8,345,370	75
Overhead lines,	7,877,742	16
Underground conduits,	6,643,507	31
Underground wires and cables,	10,682,355	35
Transformers,	957,049	22
Meters,	1,862,112	78
Street lamps and fixtures,	413,489	70
	<hr/>	\$55,698,687 52

Other assets:

Office building,	\$591,464	59
Other permanent structures,	1,304,840	12
Cash,	1,439,617	65
Notes receivable,	5,521	65
Due for electricity,	1,027,628	48
Electric fuel on hand,	269,231	32
Motors on hand,	12,988	16
Other electric materials and supplies on hand,	1,304,109	28
Stable and garage equipment,	383,298	71
Investments (securities),	860,000	00
	<hr/>	7,198,699 96

Total assets as per books of the company, \$62,897,387 48

LIABILITIES.

Capital stock,	\$22,528,000	00
Bonds issued,	1,250,000	00
Coupon notes,	16,007,000	00
Other notes payable,	2,547,000	00
Unpaid bills,	260,191	93
Deposits by customers,	112,345	00
Unpaid dividends,	675,840	00
Interest accrued but not due,	402,825	73
Premium realized on stock issues,	17,919,157	61
Depreciation reserve,	738,976	52
Amounts due from the company, not included above,	148,837	64
	<hr/>	

Total liabilities as per books of the company, \$62,590,174 43

Profit and loss balance, 307,213 05

Total credits, \$62,897,387 48

MANUFACTURING ACCOUNT.

Operating expenses:

At station,	\$3,502,208	32
For current bought,	34,712	60
distribution,	1,285,354	25

Dr.

Cr.

Operating expenses — *Concluded.*

	Dr.	Cr.
For management,	\$1,188,281 44	
taxes,	1,057,628 72	
incidentals,	277,174 72	
	<hr/>	
	\$7,345,360 05	
Income from sale of electricity,		\$11,435,708 88
other sources,		29,004 21
Balance to profit and loss,	4,119,353 04	
	<hr/>	<hr/>
	\$11,464,713 09	\$11,464,713 09

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$234,893 48
Balance of manufacturing account,		4,119,353 04
Interest received,		90,422 53
Rents,		38,851 39
Other items of income,		44,025 51
Interest paid,	\$1,111,653 75	
Dividends declared,	2,703,360 00	
Reserve account,	350,000 00	
Other items,	55,319 15	
Balance June 30, 1919,	307,213 05	
	<hr/>	<hr/>
	\$4,527,545 95	\$4,527,545 95

EDISON ELECTRIC ILLUMINATING COMPANY OF BROCKTON.

ASSETS.

Electric plant:

Lands and buildings,	\$539,409 19	
Steam plant,	622,441 26	
Electric plant,	581,083 29	
Overhead lines,	672,691 85	
Underground wires and cables,	222,274 15	
Transformers,	129,249 83	
Meters,	109,060 81	
Street lamps and fixtures,	37,976 01	
	<hr/>	\$2,914,186 39

Other assets:

Cash,	\$106,431 59	
Notes receivable,	4,306 31	
Due for electricity,	82,310 29	
Sundry accounts due the company,	37,498 62	
Electric fuel on hand,	186,151 81	
Electric tools and implements,	3,544 47	
Other electric materials and supplies on hand,	106,704 29	
Stable and garage equipment,	11,608 73	
Office furniture,	1,642 69	
Interest prepaid,	1,191 67	
Insurance,	5,651 08	
Unamortized debt discount and expense,	6,522 40	
	<hr/>	553,563 95

Total assets as per books of the company, \$3,467,750 34

LIABILITIES.

Capital stock,	\$1,476,000 00
Bonds issued,	200,000 00
Bonds of Bridgewater Electric Company,	15,000 00
Coupon notes,	755,000 00
Other notes payable,	100,000 00
Unpaid bills,	37,768 44
Deposits by customers,	1,501 47
Interest accrued but not due,	4,729 15
Premium realized on stock issues,	238,956 00
Reserve,	167,880 00
Amounts due from the company, not included above,	38,707 93

Total liabilities as per books of the company,	\$3,035,542 99
Profit and loss balance,	432,207 35

Total credits,	\$3,467,750 34
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MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$400,083 08	
For distribution,	82,237 83	
management,	96,755 39	
taxes,	77,105 94	
incidentals,	12,946 09	
	<hr/>	
	\$669,128 33	
Income from sale of electricity,		\$954,113 30
other sources,		1,694 97
Balance to profit and loss,	236,679 94	
	<hr/>	
	\$955,808 27	\$955,808 27

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$375,050 17
Balance of manufacturing account,		286,679 94
Interest received,		2,020 67
Rents,		1,924 76
Jobbing,		20,306 18
Other items of income,		3,376 80
Interest paid,	\$63,974 40	
Dividends declared,	118,080 00	
Depreciation reserve,	53,333 34	
Other items,	21,763 43	
Balance June 30, 1919,	432,207 35	
	<hr/>	
	\$689,358 52	\$689,358 52

FALL RIVER ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:

Lands,	\$227,661 16
Buildings,	440,513 38
Steam plant,	767,328 32
Electric plant,	376,926 36
Overhead lines,	827,825 77
Underground conduits,	382,789 67
Underground wires and cables,	597,429 67
Transformers,	113,021 72
Meters,	96,057 43
Street lamps and fixtures,	38,475 25
	<hr/>
	\$3,868,028 73

Other assets:

Work in progress,	\$19,178 15
Cash,	90,031 27
Notes receivable,	3,722 52
Due for electricity,	80,305 13
Sundry accounts due the company,	16,483 62
Electric fuel on hand,	67,841 33
Electric fixtures on hand,	5,585 96
Electric tools and implements,	10,734 13
Other electric materials and supplies on hand,	104,086 30
Stable and garage equipment,	12,285 77
Office furniture,	10,785 96
Suspended items,	3,877 88
Insurance and interest,	17,779 85
Investments (securities),	128,750 00
	<hr/>
	571,447 87

Total assets as per books of the company, \$4,439,476 60

LIABILITIES.

Capital stock,	\$2,100,000 00
Coupon notes,	1,000,000 00
Other notes payable,	350,000 00
Unpaid bills,	68,322 81
Deposits by customers,	2,512 00
Unpaid dividends,	42,000 00
Interest accrued but not due,	32,816 67
Premium realized on stock issues,	445,000 00
Depreciation reserve,	230,200 19
Other reserves,	31,690 47
Amounts due from the company, not included above,	32,631 67

Total liabilities as per books of the company, \$4,335,173 81

Profit and loss balance, 104,302 79

Total credits, \$4,439,476 60

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$387,488 30	
For current bought,	53,036 41	
distribution,	80,386 48	
management,	63,425 23	
taxes,	77,868 56	
incidentals,	16,455 97	
	<hr/>	
	\$678,660 95	
Income from sale of electricity,		\$996,466 66
Balance to profit and loss,	317,805 71	
	<hr/>	<hr/>
	\$996,466 66	\$996,466 66

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$101,625 01
Balance of manufacturing account,		317,805 71
Interest received,		7,388 30
Interest paid,	\$71,366 83	
Dividends declared,	164,726 00	
Reserve account,	84,005 03	
Other items,	2,418 37	
Balance June 30, 1919,	104,302 79	
	<hr/>	<hr/>
	\$426,819 02	\$426,819 02

FALL RIVER GAS WORKS COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$479,488 39	
Machinery and equipment,	885,255 66	
Mains,	530,469 93	
Services,	90,208 70	
Meters,	158,168 74	
	<hr/>	\$2,143,591 42
Other assets:		
Office building,	\$57,842 38	
Cash,	57,571 22	
Notes receivable,	1,550 00	
Due for gas,	37,609 68	
Sundry accounts due the company,	36,108 44	
Gas coal on hand,	52,630 70	
Coke on hand,	60,894 87	
Tar on hand,	6,958 37	
Enrichers on hand,	12,758 46	
Purifying materials on hand,	710 78	
Other gas materials on hand,	29,613 65	
Stoves on hand,	34,615 78	
Ammonia on hand,	3,199 68	
Supplies, etc.,	9,912 82	
Stable and garage equipment,	4,959 99	
Office furniture,	4,843 80	
Insurance,	2,450 95	
	<hr/>	414,231 57
Total assets as per books of the company,		\$2,557,822 99

LIABILITIES.

Capital stock,	\$1,127,000 00
Notes payable,	25,000 00
Unpaid bills,	38,453 51
Deposits by customers,	11,982 29
Premium realized on stock issues,	577,348 67
Depreciation reserve,	185,846 76
Amounts due from the company, not included above,	18,499 38
Total liabilities as per books of the company,	\$1,984,130 61
Profit and loss balance,	573,692 38
Total credits,	\$2,557,822 99

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$505,559 05	
For distribution,	65,519 63	
management,	61,982 28	
taxes,	76,108 76	
incidentals,	7,418 50	
	<hr/>	
	\$716,588 22	
Income from sale of gas,		\$705,734 10
residuals,		153,501 37
other sources,		730 90
Balance to profit and loss,	143,378 15	
	<hr/>	<hr/>
	\$859,966 37	\$859,966 37

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$593,807 41
Balance of manufacturing account,		143,378 15
Interest received,		1,844 04
Rents,		305 00
Jobbing,		163 98
Other items of income,		14 80
Interest paid,	\$2,351 86	
Dividends declared,	135,240 00	
Depreciation reserve,	20,000 00	
Other items,	8,229 14	
Balance June 30, 1919,	573,692 38	
	<hr/>	<hr/>
	\$739,513 38	\$739,513 38

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Gas plant:	
Lands and buildings,	\$96,466 17
Machinery, equipment and holders,	180,961 37
Gas are lamps,	4,993 83
Mains,	203,482 53
Services,	35,661 00
Meters,	105,367 62
	<hr/>
	\$636,932 52

Electric plant:

Lands and buildings,	\$243,318 47	
Reservoirs, dams and canals,	25,794 55	
Steam plant,	270,908 46	
Electric plant,	126,441 33	
Hydraulic plant equipment,	4,676 42	
Overhead lines,	222,588 33	
Underground conduits, wires and cables,	210,699 75	
Transformers,	49,294 54	
Meters,	49,655 87	
	<hr/>	\$1,203,377 72

Other assets:

Work in progress,	\$100,118 66	
Cash,	83,113 51	
Due for gas,	6,347 25	
Due for electricity,	25,412 60	
Sundry accounts due the company,	42,946 68	
Gas coal on hand,	13,020 25	
Coke on hand,	10,105 09	
Tar on hand,	2,205 62	
Enrichers on hand,	1,798 35	
Purifying materials on hand,	1,229 88	
Other gas materials on hand,	42,434 98	
Stoves on hand,	2,532 47	
Gas fixtures on hand,	169 93	
Gas tools and implements,	3,241 66	
Electric fuel on hand,	27,536 89	
Motors on hand,	180 64	
Electric fixtures on hand,	164 77	
Electric tools and implements,	5,962 31	
Other electric materials and supplies on hand,	47,617 06	
Stable and garage equipment,	13,799 12	
Office furniture,	9,400 96	
Investments (real estate),	13,454 54	
Investments (securities, etc.),	47,020 00	
	<hr/>	499,813 22

Total assets as per books of the company, \$2,330,123 46

LIABILITIES.

Capital stock,	\$888,000 00	
Coupon notes,	500,000 00	
Other notes payable,	240,000 00	
Unpaid bills,	27,695 60	
Deposits by customers,	7,238 22	
Interest accrued but not due,	1,583 17	
Premium realized on stock issues,	443,100 00	
Depreciation reserve,	84,449 13	
Other reserves,	6,806 51	
Amounts due from the company, not included above,	29,767 77	
	<hr/>	

Total liabilities as per books of the company, \$2,228,640 40
Profit and loss balance, 101,483 06

Total credits, \$2,330,123 46

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$159,250 88	
For distribution,	22,008 90	
management,	21,099 64	
taxes,	15,688 08	
incidentals,	3,407 29	
	<hr/>	
	\$221,454 79	
Operating expenses (electric):		
At station,	\$223,186 47	
For current bought,	16,854 45	
distribution,	26,926 20	
management,	28,783 72	
taxes,	26,501 09	
incidentals,	9,910 17	
	<hr/>	
	332,162 10	
Income from sale of gas,		\$227,679 36
residuals,		19,139 01
other sources (gas),		158 08
sale of electricity,		398,009 46
other sources (electric),		15,305 68
Balance to profit and loss:		
Gas,	25,521 66	
Electric,	81,153 04	
	<hr/>	
	\$660,291 59	\$660,291 59

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$135,121 92
Balance of gas manufacturing account,		25,521 66
Balance of electric manufacturing account,		81,153 04
Interest received,		2,234 32
Rents,		24 00
Jobbing,		18,548 66
Other items of income,		1,290 94
Interest paid,	\$42,609 41	
Dividends declared,	88,800 00	
Depreciation reserve,	22,739 71	
Other items,	8,262 36	
Balance June 30, 1919,	101,483 06	
	<hr/>	
	\$263,894 54	\$263,894 54

FRAMINGHAM GAS, FUEL AND POWER COMPANY.

ASSETS.

Gas plant:	
Machinery and equipment,	\$345 81
Mains,	71,963 12
Services,	16,812 19
Meters,	21,945 44
	<hr/>
	\$111,066 56

Other assets:

Office building,	\$14,675 00	
Cash,	572 39	
Due for gas,	7,916 43	
Sundry accounts due the company,	1,915 05	
Other gas materials, stoves and fixtures on hand,	7,487 86	
Gas tools and implements,	1,323 32	
Stable and garage equipment,	600 00	
Office furniture,	831 00	
Reserve fund,	777 03	
Investments (securities),	11,000 00	
		<u>\$47,098 08</u>
Total assets as per books of the company,		\$158,164 64
Profit and loss balance,		80 94
		<u>\$158,245 58</u>
Total debits,		\$158,245 58

LIABILITIES.

Capital stock,	\$75,000 00
Notes payable,	62,318 52
Unpaid bills,	7,996 15
Deposits by customers,	1,106 00
Interest due but not paid,	47 88
Reserves,	11,777 03
	<u>\$158,245 58</u>
Total liabilities as per books of the company,	\$158,245 58

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
For gas bought,	\$55,457 71	
distribution,	9,545 93	
management,	5,964 29	
taxes,	1,325 58	
incidentals,	1,944 22	
	<u>\$74,237 73</u>	
Income from sale of gas,		\$76,791 14
other sources,		457 51
Balance to profit and loss,	3,010 92	
	<u>\$77,248 65</u>	<u>\$77,248 65</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$423 29
Balance of manufacturing account,		3,010 92
Interest received,		52 43
Rents,		948 00
Jobbing,		830 74
Other items of income,		780 84
Interest paid,	\$3,120 58	
Reserve account,	3,000 00	
Other items,	6 58	
Balance June 30, 1919,		80 94
	<u>\$6,127 16</u>	<u>\$6,127 16</u>

FRANKLIN.

(See UNION LIGHT AND POWER COMPANY.)

FRANKLIN COUNTY POWER COMPANY.

(An unincorporated voluntary association.)

ASSETS.

Electric plant:

Certain property received for preferred and common shares issued under agreement and declaration of trust dated March 30, 1914, and certain contracts (no value stated).

Other assets:

Other property,	\$13,789 22
Improvements, 1918,	5,163 47
Improvements, 1919,	10,293 15
Cash,	12,431 45
Sundry accounts due the company,	1,376 48
Total assets as per books of the company,	<u>\$43,053 77</u>

LIABILITIES.

Capital stock (common and preferred) issued under agreement and declaration of trust dated March 30, 1914, and certain contracts: 900 common (no value stated); 900 preferred (no value stated).

Accounts payable,	\$10,466 30
Reserve for dividends,	450 00
Surplus paid in,	27,500 00
Total liabilities as per books of the company,	<u>\$38,416 30</u>
Profit and loss balance,	4,637 47
Total credits,	<u>\$43,053 77</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Income from sale of electricity,		\$6,304 19
Balance to profit and loss,	\$6,304 19	
	<u>\$6,304 19</u>	<u>\$6,304 19</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$3,446 50
Balance of manufacturing account,		6,304 19
Interest received,		736 78
Dividends declared,	\$5,850 00	
Balance June 30, 1919,	4,637 47	
	<u>\$10,487 47</u>	<u>\$10,487 47</u>

FRANKLIN ELECTRIC LIGHT COMPANY.

(Turners Falls.)

ASSETS.

Electric plant:

Lands,	\$1,066 85	
Buildings,	637 01	
Electric plant,	6,098 38	
Overhead lines,	63,092 08	
Transformers,	7,339 62	
Meters,	6,908 42	
	<hr/>	\$85,142 36

Other assets:

Millers Falls Water Supply District,	\$13,650 00	
Cash,	3,734 48	
Due for electricity,	4,755 03	
Sundry accounts due the company,	2,649 04	
Electric tools and implements,	52 45	
Other electric materials and supplies on hand,	3,021 70	
Automobile,	700 00	
Office furniture,	610 54	
Prepaid accounts,	459 29	
Investments (securities),	17,500 00	
	<hr/>	47,132 53

Total assets as per books of the company, \$132,274 89

LIABILITIES.

Capital stock,	\$75,000 00
Millers Falls bond reserve,	13,650 00
Notes payable,	28,000 00
Unpaid bills,	2,051 33
Deposits by customers,	181 75
Unpaid dividends,	2,625 00
Interest accrued but not due,	180 11
Amounts due from the company, not included above,	2,192 47
	<hr/>

Total liabilities as per books of the company, \$123,880 66

Profit and loss balance, 8,394 23

Total credits, \$132,274 89

MANUFACTURING ACCOUNT.

Operating expenses:

	Dr.	Cr.
For current bought,	\$20,908 89	
distribution,	10,287 54	
management,	9,260 98	
taxes,	2,405 48	
incidentals,	1,347 02	
	<hr/>	
	\$44,209 91	
Income from sale of electricity,		\$56,393 65
Balance to profit and loss,	12,183 74	
	<hr/>	
	\$56,393 65	\$56,393 65

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$7,821 40
Balance of manufacturing account,		12,183 74
Interest received,		539 05
Jobbing,		915 12
Other items of income,		312 58
Interest paid,	\$1,583 68	
Dividends declared,	5,223 75	
Depreciation,	4,642 35	
Other items,	1,927 88	
Balance June 30, 1919,	8,394 23	
	<u>\$21,771 89</u>	<u>\$21,771 89</u>

GARDNER ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:		
Lands and buildings,	\$28,259 15	
Electric plant,	22,307 75	
Overhead lines,	248,772 13	
Transformers,	46,035 21	
Meters,	41,318 53	
	<u></u>	\$386,692 77
Other assets:		
Cash,	\$10,068 30	
Due for electricity,	13,097 91	
Sundry accounts due the company,	3,552 18	
Electric fuel on hand,	23 98	
Electric tools and implements,	2,419 09	
Other electric materials and supplies on hand,	14,049 36	
Stable and garage equipment,	2,000 00	
Prepaid operating expenses,	6,833 66	
Investments (real estate),	575 00	
	<u></u>	52,619 48
Total assets as per books of the company,		<u>\$439,312 25</u>

LIABILITIES.

Capital stock (common),	\$141,300 00
Capital stock (preferred),	141,300 00
Notes payable,	70,500 00
Unpaid bills,	12,726 76
Deposits by customers,	2,323 66
Unpaid dividends,	9,184 50
Interest accrued but not due,	1,487 61
Premium realized on stock issues,	36,270 00
Depreciation reserve,	10,669 80
Other reserves,	4,683 21
Amounts due from the company, not included above,	1,400 00
	<u></u>
Total liabilities as per books of the company,	\$431,845 54
Profit and loss balance,	7,466 71
	<u></u>
Total credits,	\$439,312 25

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$5,765 13	
For current bought,	80,910 73	
distribution,	19,797 04	
management,	17,541 80	
taxes,	9,000 00	
incidentals,	2,365 00	
	<hr/>	
	\$135,379 70	
Income from sale of electricity,		\$160,253 63
other sources,		5,293 09
Balance to profit and loss,	30,167 02	
	<hr/>	<hr/>
	\$165,546 72	\$165,546 72

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$7,466 71
Balance of manufacturing account,		30,167 02
Jobbing,		1,632 75
Interest paid,	\$4,343 09	
Dividends declared,	18,369 00	
Depreciation reserve,	177 49	
Special reserve,	8,910 19	
Balance June 30, 1919,	7,466 71	
	<hr/>	<hr/>
	\$39,266 48	\$39,266 48

GARDNER GAS, FUEL AND LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$20,351 16	
Machinery and equipment,	59,779 81	
Mains,	103,619 03	
Services,	64,636 16	
Meters,	15,520 59	
	<hr/>	\$263,906 75
Other assets:		
Arc street lamps,	\$ 294 52	
Gas arc lamps,	253 05	
Cash,	7,833 70	
Work in progress,	17,351 20	
Due for gas,	3,003 38	
Sundry accounts due the company,	4,882 48	
Coal on hand,	7,820 74	
Enrichers on hand,	1,126 13	
Purifying materials on hand,	193 76	
Other gas materials on hand,	6,840 43	
Stoves on hand,	7,727 90	
Gas tools and implements,	893 55	
Stable and garage equipment,	118 19	
Office furniture and supplies,	3,290 82	

Other assets — *Concluded.*

Reserve fund,	\$600 00	
Interest prepaid,	261 20	
Insurance,	914 88	
Taxes prepaid,	14 64	
	<hr/>	\$65,420 57
Total assets as per books of the company,		\$329,327 32
Profit and loss balance,		7,920 10
		<hr/>
Total debits,		\$337,247 42

LIABILITIES.

Capital stock,	\$140,000 00
Notes payable,	186,500 00
Unpaid bills,	1,759 45
Deposits by customers,	226 00
Interest accrued but not due,	3,604 94
Premium realized on stock issues,	4,200 00
Amounts due from the company, not included above,	957 03
	<hr/>
Total liabilities as per books of the company,	\$337,247 42

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$17,226 92	
For distribution,	4,035 50	
management,	7,307 84	
taxes,	3,102 54	
incidentals,	767 85	
	<hr/>	
	\$32,440 65	
Income from sale of gas,		\$37,695 88
other sources,		791 55
Balance to profit and loss,	6,046 78	
	<hr/>	
	\$38,487 43	\$38,487 43

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$42 97
Balance of manufacturing account,		6,046 78
Interest received,		140 69
Jobbing,		406 15
Transfer for dividends,		816 66
Other items of income,		576 25
Interest paid,	\$13,499 60	
Dividends declared,	2,450 00	
Balance June 30, 1919,		7,920 10
	<hr/>	
	\$15,949 60	\$15,949 60

GLOUCESTER ELECTRIC COMPANY.

ASSETS.

Electric plant:

Lands and buildings,	\$116,555 09
Steam plant,	105,662 28
Electric plant,	38,325 88
Overhead lines,	156,471 57
Underground conduits,	60,266 12
Underground wires and cables,	42,827 68
Transformers,	37,364 37
Meters,	38,079 09
Street lamps and fixtures,	573 42

 \$596,125 50

Other assets:

Cash,	\$32,532 75
Due for electricity,	18,214 18
Sundry accounts due the company,	3,241 02
Electric fuel on hand,	13,936 00
Motors on hand,	908 00
Electric fixtures on hand,	3,079 28
Electric tools and implements,	2,286 00
Other electric materials and supplies on hand,	860 68
Stable and garage equipment,	3,385 00
Office furniture,	3,080 64
Investments (securities),	19,656 86

 101,180 41

 Total assets as per books of the company, \$697,305 91

LIABILITIES.

Capital stock,	\$314,200 00
Notes payable,	105,000 00
Unpaid bills,	8,261 48
Deposits by customers,	382 89
Premium realized on stock issues,	33,840 00

 Total liabilities as per books of the company, \$461,684 37
 Profit and loss balance, 235,621 54

 Total credits, \$697,305 91

MANUFACTURING ACCOUNT.

Operating expenses:

At station,	\$74,793 68
For distribution,	37,169 38
management,	15,638 99
taxes,	16,924 47
incidentals,	8,438 71

 \$152,965 23

 Income from sale of electricity, \$209,714 86
 Balance to profit and loss, 56,749 63

 \$209,714 86 \$209,714 86

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$230,911 56
Balance of manufacturing account,		56,749 63
Interest received,		2,285 58
Rents,		5,660 23
Jobbing,		315 79
Cancellation of contract for power,		12,870 00
Interest paid,	\$6,615 75	
Dividends declared,	37,704 00	
Depreciation,	27,212 38	
Other items,	1,639 12	
Balance June 30, 1919,	235,621 54	
	<hr/>	<hr/>
	\$308,792 79	\$308,792 79

GLOUCESTER GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$10,104 57	
Buildings,	44,846 26	
Machinery and equipment,	33,808 45	
Holders,	29,422 00	
Mains,	133,967 89	
Services,	8,233 15	
Meters,	29,686 66	
	<hr/>	\$290,068 98
Other assets:		
Office building,	\$17,505 75	
Gas arc lamps,	687 25	
Cash,	4,293 14	
Due for gas,	11,044 99	
Sundry accounts due the company,	9,724 54	
Gas coal on hand,	6,274 10	
Tar on hand,	74 16	
Enrichers on hand,	3,227 54	
Other gas materials on hand,	13,943 46	
Gas tools and implements,	1,084 22	
Stable and garage equipment,	1,000 83	
Office furniture,	1,553 33	
Note discount prepaid,	1,820 00	
Investments (real estate),	5,171 00	
Investments (securities),	5,000 00	
	<hr/>	82,404 31
Total assets as per books of the company,		<hr/> \$372,473 29

LIABILITIES.

Capital stock,	\$214,000 00
Notes payable,	33,000 00
Unpaid bills,	3,036 80

Deposits by customers,	\$505 00
Premium realized on stock issues,	92,000 00
Amounts due from the company, not included above,	23,000 50

Total liabilities as per books of the company,	\$365,542 30
Profit and loss balance,	6,930 99

Total credits,	\$372,473 29
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MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$62,227 07	
For distribution,	8,123 61	
management,	15,195 91	
taxes,	11,551 67	
incidentals,	3,438 80	
	<hr/>	
	\$100,537 06	
Income from sale of gas,		\$120,055 09
residuals,		143 79
other sources,		2,421 45
Balance to profit and loss,	22,083 27	
	<hr/>	<hr/>
	\$122,620 33	\$122,620 33

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$5,390 85
Balance of manufacturing account,		22,083 27
Interest received,		240 73
Rents,		841 00
Jobbing,		2,592 53
Other items of income,		298 87
Interest paid,	\$3,782 75	
Dividends declared,	17,120 00	
Depreciation,	2,505 20	
Note discounted,	280 00	
Other items,	828 31	
Balance June 30, 1919,	6,930 99	
	<hr/>	<hr/>
	\$31,447 25	\$31,447 25

GREAT BARRINGTON ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:	
Lands,	\$29,750 73
Buildings,	17,916 55
Reservoirs, dams and canals,	61,549 91
Steam plant,	2,260 96
Electric plant,	24,373 41
Hydraulic plant equipment,	6,900 00
Overhead lines,	118,612 86
Transformers,	17,233 06
Meters,	14,680 03
Substation,	1,579 22
	<hr/>
	\$294,856 73

Other assets:

Work in progress,	\$7,095 31	
House wiring,	1,981 48	
Cash,	141,507 47	
Due for electricity,	7,706 61 ¹	
Sundry accounts due the company,	1,926 60	
Motors,	1,041 29	
Electric tools and implements,	1,817 90	
Other electric materials and supplies on hand,	10,049 93	
Stable and garage equipment,	4,046 48	
Office furniture,	3,523 12	
Reserve fund,	26,934 02	
Prepaid interest,	1,912 42	
Insurance,	1,156 98	
Prepaid taxes,	28-00	
		<u>\$210,727 61</u>
Total assets as per books of the company,		\$505,584 34

LIABILITIES.

Capital stock,	\$235,000 00
Notes payable,	187,750 00
Unpaid bills,	7,127 26
Deposits by customers,	91 00
Interest accrued but not due,	1,188 34
Reserves,	13,184 10
Amounts due from the company, not included above,	1,232 96
	<u>\$445,573 66</u>
Total liabilities as per books of the company,	\$445,573 66
Profit and loss balance,	60,010 68
	<u>\$505,584 34</u>
Total credits,	\$505,584 34

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$6,368 44	
For current bought,	10,827 35	
distribution,	7,684 38	
management,	8,371 06	
taxes,	3,374 50	
incidentals,	1,944 00	
	<u>\$38,569 73</u>	
Income from sale of electricity,		\$80,021 71
Other sources,		492 73
Balance to profit and loss,	41,944 71	
	<u>\$80,514 44</u>	<u>\$80,514 44</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$59,958 21
Balance of manufacturing account,		41,944 71
Interest received,		2,636 80
Jobbing,		3,272 06
Transfer from reserve for extra dividend,		20,500 00
Other items of income,		183 59

	DR.	CR.
Interest paid,	\$14,956 18	
Dividends declared,	26,250 00	
Construction charged off,	9,977 11	
Depreciation,	3,032 75	
Reserve account,	13,000 00	
Other items,	1,268 65	
Balance June 30, 1919,	60,010 68	
	<hr/>	<hr/>
	\$128,495 37	\$128,495 37

GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:

Lands,	\$73,365 24	
Buildings,	161,878 30	
Reservoirs, dams and canals,	209,429 17	
Steam plant,	37,755 57	
Electric plant,	146,997 59	
Hydraulic plant equipment,	40,473 88	
Overhead lines,	433,390 21	
Underground wires and cables,	32,419 88	
Transformers,	62,570 75	
Meters,	48,835 72	
Street lamps and fixtures,	16,968 51	
	<hr/>	\$1,264,084 82

Other assets:

Cash,	\$27,812 58	
Notes receivable,	68,089 97	
Due for electricity,	25,133 63	
Sundry accounts due the company,	9,497 31	
Electric fuel on hand,	11,400 06	
Electric tools and implements,	4 00	
Other electric materials and supplies on hand,	75,369 02	
Office furniture,	1 00	
Prepaid expenses,	14,489 81	
Investments (securities),	99,816 00	
	<hr/>	331,613 38
Total assets as per books of the company,		\$1,595,698 20

LIABILITIES.

Capital stock (common),	\$1,000,000 00
Capital stock (employees'),	23,720 00
Bonds issued,	100,000 00
Coupon notes,	300,000 00
Unpaid bills,	9,243 41
Deposits by customers,	3,553 69
Interest due but not paid,	400 00
Interest accrued but not due,	10,000 00
Reserves,	1,904 10
Amounts due from the company, not included above,	16,907 14
Total liabilities as per books of the company,	\$1,465,728 34
Profit and loss balance,	129,969 86
Total credits,	\$1,595,698 20

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$23,798 08	
For current bought,	26,413 00	
distribution,	40,078 89	
management,	32,109 33	
taxes,	34,930 75	
incidentals,	5,685 78	
	<hr/>	
	\$163,015 83	
Income from sale of electricity,		\$331,804 58
other sources,		27 70
Balance to profit and loss,	168,816 45	
	<hr/>	<hr/>
	\$331,832 28	\$331,832 28

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$128,054 90
Balance of manufacturing account,		168,816 45
Interest received,		3,832 31
Rents,		1,232 64
Jobbing,		1,871 11
Other items of income,		1,584 08
Interest paid,	\$27,266 27	
Dividends declared,	81,682 20	
Depreciation,	51,335 70	
Other items,	15,137 46	
Balance June 30, 1919,	129,969 86	
	<hr/>	<hr/>
	\$305,391 49	\$305,391 49

GREENFIELD GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$56,020 29	
Machinery and equipment,	85,376 46	
Mains,	103,054 44	
Services,	67,005 84	
Meters,	37,039 21	
	<hr/>	\$348,496 24
Other assets:		
Work in progress,	\$24,092 06	
Cash,	14,774 75	
Notes receivable,	192 45	
Due for gas,	7,150 31	
Sundry accounts due the company,	14,648 02	
Gas coal on hand,	1,679 49	
Coke on hand,	2,052 00	
Tar on hand,	1,276 04	
Enrichers on hand,	1,345 19	
Purifying materials on hand,	156 21	
Other gas materials on hand,	17,145 78	
Stoves on hand,	8,190 76	

Other assets — *Concluded.*

Stable and garage equipment,	\$1,504 86	
Office furniture,	2,254 09	
Taxes prepaid,	26 75	
Insurance,	121 46	
Interest prepaid,	1,936 59	
		<hr/>
		\$98,546 81
Total assets as per books of the company,		\$447,043 05
Profit and loss balance,		18,946 17
		<hr/>
Total debits,		\$465,989 22

LIABILITIES.

Capital stock (common),	\$83,000 00
Capital stock (preferred),	83,000 00
Bonds issued,	75,000 00
Notes payable,	208,000 00
Unpaid bills,	9,529 32
Deposits by customers,	1,598 86
Interest due but not paid,	200 00
Interest accrued but not due,	2,558 56
Depreciation reserve,	877 50
Other reserves,	400 13
Amounts due from the company, not included above,	1,824 85
	<hr/>
Total liabilities as per books of the company,	\$465,989 22

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$61,670 49	
For distribution,	7,642 83	
management,	12,620 30	
taxes,	2,981 15	
incidentals,	1,271 18	
	<hr/>	
	\$86,185 95	
Income from sale of gas,		\$99,629 18
Balance to profit and loss,	13,443 23	
	<hr/>	<hr/>
	\$99,629 18	\$99,629 18

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,	\$8,012 29	
Balance of manufacturing account,		\$13,443 23
Jobbing,		72 89
Donation by directors for dividend,		2,075 00
Other items of income,		234 28
Interest paid,	16,185 40	
Dividends declared,	9,130 00	
Other items,	1,443 88	
Balance June 30, 1919,		18,946 17
	<hr/>	<hr/>
	\$34,771 57	\$34,771 57

GREGORY, J. D.

(Princeton.)

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$261 92	
For management,	20 00	
taxes,	1 78	
	<hr/>	
	\$283 70	
Income from sale of gas,		\$236 79
Balance to profit and loss,		46 91
	<hr/>	<hr/>
	\$283 70	\$283 70

HARVARD GAS AND ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Lands,	\$4,621 87	
Buildings,	3,176 29	
Overhead lines,	30,609 59	
Transformers,	1,409 21	
Meters,	1,131 32	
Street lamps and fixtures,	967 29	
	<hr/>	\$41,915 57
Other assets:		
Cash,	\$1,609 55	
Due for electricity,	564 94	
Sundry accounts due the company,	205 41	
Electric tools and implements,	51 55	
Other electric materials and supplies on hand,	809 61	
Office furniture,	5 99	
Note discount prepaid,	2,015 00	
	<hr/>	5,262 05
Total assets as per books of the company,		<hr/> \$47,177 62

LIABILITIES.

Capital stock,	\$12,000 00
Notes payable,	31,000 00
Unpaid bills,	1,655 24
Deposits by customers,	20 00
Unpaid dividends,	120 00
Amounts due from the company, not included above,	2,048 87
	<hr/>
Total liabilities as per books of the company,	\$46,844 11
Profit and loss balance,	333 51
	<hr/>
Total credits,	\$47,177 62

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$19 88	
For current bought,	2,067 66	
distribution,	932 37	
management,	1,169 05	
taxes,	452 33	
incidentals,	34 69	
	<hr/>	
	\$4,675 98	
Income from sale of electricity,		\$6,199 16
other sources,		2,185 80
Balance to profit and loss,	3,708 98	
	<hr/>	<hr/>
	\$8,384 96	\$8,384 96

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$310 65
Balance of manufacturing account,		3,708 98
Interest received,		13 54
Interest paid,	\$2,269 66	
Dividends declared,	720 00	
Depreciation,	400 00	
Note discounted,	310 00	
Balance June 30, 1919,	333 51	
	<hr/>	<hr/>
	\$4,033 17	\$4,033 17

HAVERHILL ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Lands,	\$93,669 64	
Buildings,	216,833 96	
Steam plant,	341,669 32	
Electric plant,	111,666 08	
Overhead lines,	191,588 65	
Underground conduits,	111,040 83	
Underground wires and cables,	116,203 91	
Transformers,	79,122 23	
Meters,	82,231 86	
Arc lamps,	981 90	
	<hr/>	\$1,345,008 38
Other assets:		
Office building,	\$55,778 78	
Work in progress,	291,874 02	
Cash,	62,248 14	
Due for electricity,	21,333 59	
Sundry amounts due the company,	14,913 77	
Electric fuel on hand,	39,026 24	
Motors on hand,	223 20	
Electric fixtures on hand,	6,197 79	
Electric tools and implements,	8,916 89	
Other electric materials and supplies on hand,	37,652 82	

Other assets — *Concluded.*

Stable and garage equipment,	\$9,482 43	
Office furniture,	5,405 63	
Investments (securities),	31,330 00	
		<hr/>
		\$584,383 30

Total assets as per books of the company, \$1,929,391 68

LIABILITIES.

Capital stock,	\$941,900 00
Bonds issued,	85,000 00
Notes payable,	290,000 00
Unpaid bills,	22,935 09
Deposits by customers,	11,378 00
Interest accrued but not due,	1,528 76
Premium realized on stock issues,	316,875 50
Depreciation reserve,	133,133 27
Other reserves,	1,435 75
Amounts due from the company, not included above,	21,554 92

Total liabilities as per books of the company, \$1,825,741 29

Profit and loss balance, 103,650 39

Total credits, \$1,929,391 68

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$169,423 86	
For distribution,	42,505 83	
management,	32,718 27	
taxes,	44,477 30	
incidentals,	9,328 96	
	<hr/>	
	\$298,454 22	
Income from sale of electricity,		\$465,669 39
Balance to profit and loss,	167,215 17	
	<hr/>	<hr/>
	\$465,669 39	\$465,669 39

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$92,191 78
Balance of manufacturing account,		167,215 17
Interest received,		1,708 66
Rents,		2,624 70
Other items of income,		1,234 45
Interest paid,	\$16,175 69	
Dividends declared,	94,190 00	
Depreciation reserve,	48,210 12	
Other items,	2,748 56	
Balance June 30, 1919,	103,650 39	
	<hr/>	<hr/>
	\$264,974 76	\$264,974 76

HAVERHILL GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$61,290 36	
Buildings,	118,525 26	
Machinery and equipment,	294,542 65	
Mains,	405,662 96	
Services,	109,130 67	
Meters,	114,267 61	
	<hr/>	\$1,103,419 51
Other assets:		
Cash,	\$28,605 05	
Due for gas,	16,682 63	
Sundry accounts due the company,	9,869 02	
Gas coal on hand,	35,478 12	
Coke on hand,	1,444 03	
Tar on hand,	1,174 23	
Gas on hand,	677 35	
Enrichers on hand,	7,650 37	
Purifying materials on hand,	293 97	
Other gas materials on hand,	22,696 27	
Stoves on hand,	14,123 72	
Gas fixtures on hand,	28,247 45	
Gas tools and implements,	1,215 64	
Stable and garage equipment,	3,534 78	
Office furniture,	729 09	
Interest prepaid,	2,075 00	
Insurance,	1,293 67	
	<hr/>	175,790 39
Total assets as per books of the company,		\$1,279,209 90

LIABILITIES.

Capital stock,	\$585,000 00
Notes payable,	125,000 00
Unpaid bills,	9,808 08
Deposits by customers,	23,307 18
Depreciation reserve,	124,037 96
Other reserves,	212 16
Amounts due from the company, not included above,	12,897 68
	<hr/>
Total liabilities as per books of the company,	\$880,263 06
Profit and loss balance,	398,946 84
	<hr/>
Total credits,	\$1,279,209 90

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$229,599 50	
For distribution,	30,191 80	
management,	42,470 63	
taxes,	28,932 05	
incidentals,	5,746 37	
	<hr/>	\$336,940 35

	DR.	CR.
Income from sale of gas,		\$348,356 02
residuals,		7,827 68
other sources		290 54
Balance to profit and loss,	\$19,533 89	
	<hr/>	<hr/>
	\$356,474 24	\$356,474 24

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$436,701 38
Balance of manufacturing account,		19,533 89
Interest received,		900 28
Rents,		49 92
Jobbing,		4,932 27
Other items of income,		847 00
Interest paid,	\$7,770 56	
Dividends declared,	52,653 18	
Loss on sale of \$65,000 Liberty Bonds,	2,525 38	
Other items,	1,068 78	
Balance June 30, 1919,	398,946 84	
	<hr/>	<hr/>
	\$462,964 74	\$462,964 74

HOLYOKE WATER POWER COMPANY.

(Manufacture and sale of electricity is minor portion of its business.)

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$44,582 05	
For distribution,	188 31	
management,	4,336 31	
taxes,	4,169 80	
incidentals,	1,027 88	
	<hr/>	
	\$54,304 35	
Income from sale of electricity,		\$46,668 92
other sources,		443 94
Balance to profit and loss,		7,191 49
	<hr/>	<hr/>
	\$54,304 35	\$54,304 35

HUNTINGTON ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:		
Steam plant,	\$1,062 89	
Electric plant,	478 31	
Overhead lines,	1,482 40	
Meters,	549 80	
	<hr/>	
		\$3,573 40

Other assets:

Cash,	\$1,807 24	
Notes receivable,	1,200 00	
Due for electricity,	149 70	
Sundry accounts due the company,	480 00	
Other electric materials and supplies on hand,	107 54	
		<u>\$3,744 48</u>

Total assets as per books of the company, \$7,317 88

LIABILITIES.

Capital stock,	\$5,000 00
Unpaid bills,	166 34
Reserve,	758 16

Total liabilities as per books of the company, \$5,924 50

Profit and loss balance, 1,393 38

Total credits, \$7,317 88

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$1,367 01	
For distribution,	347 96	
management,	802 55	
taxes,	196 97	
incidentals,	141 05	
	<u>\$2,855 54</u>	
Income from sale of electricity,		\$2,935 10
other sources,		200 00
Balance to profit and loss,	279 56	
	<u>\$3,135 10</u>	<u>\$3,135 10</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$1,408 46
Balance of manufacturing account,		279 56
Interest received,		86 65
Jobbing,		20 43
Depreciation,	\$397 02	
Other items,	4 70	
Balance June 30, 1919,	1,393 38	
	<u>\$1,795 10</u>	<u>\$1,795 10</u>

IPSWICH GAS LIGHT COMPANY.

ASSETS.

Gas plant:

Lands and buildings,	\$3,875 00
Machinery and equipment,	13,391 92
Mains,	8,005 29
Meters,	3,403 01
	<u>\$28,675 22</u>

Other assets:

Cash,	\$134 71	
Due for gas,	6,379 08	
Gas coal on hand,	145 00	
Enrichers on hand,	171 87	
Office furniture,	29 50	
Investments (real estate),	1,200 00	
		<u>\$8,060 16</u>
Total assets as per books of the company,		\$36,735 38
Profit and loss balance,		249 68
		<u>\$36,985 06</u>
Total debits,		\$36,985 06

LIABILITIES.

Capital stock,	\$16,000 00
Notes payable,	15,050 00
Unpaid bills,	5,575 56
Unpaid dividends,	359 50
	<u>\$36,985 06</u>
Total liabilities as per books of the company,	\$36,985 06

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$3,491 93	
For distribution,	414 24	
management,	94 20	
taxes,	501 56	
	<u>\$4,501 93</u>	
Income from sale of gas,		\$5,281 72
Balance to profit and loss,	779 79	
	<u>\$5,281 72</u>	<u>\$5,281 72</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,	\$354 47	
Balance of manufacturing account,		\$779 79
Interest paid,	675 00	
Balance June 30, 1919,		249 68
	<u>\$1,029 47</u>	<u>\$1,029 47</u>

LAWRENCE GAS COMPANY.

ASSETS.

Gas plant:

Lands and buildings,	\$450,827 47
Machinery, equipment and holders,	820,006 19
Mains and services,	801,703 84
Meters,	208,163 88
	<u>\$2,280,701 38</u>

Electric plant:

Substation,	\$23,993 81	
Andover electric plant,	124,479 15	
Power plant,	780,538 50	
Steam plant,	76,766 26	
Electric plant,	185,683 08	
Overhead lines,	496,956 71	
Underground conduits,	173,542 38	
Transformers,	69,514 92	
Meters,	90,532 58	
Street lamps and fixtures,	39,543 71	
	<hr/>	\$2,061,551 10

Other assets:

Office building,	\$50,118 10	
Other permanent structures,	50,084 88	
Cash,	48,509 46	
Due for gas,	116,193 59	
Due for electricity,	56,897 16	
Sundry accounts due the company,	56,267 86	
Gas coal on hand,	177,111 19	
Coke on hand,	45,544 43	
Tar on hand,	12,782 30	
Ammonia on hand,	4,382 74	
Enrichers on hand,	14,949 26	
Purifying materials on hand,	17,987 54	
Other gas materials on hand,	59,767 52	
Stoves on hand,	10,869 66	
Gas fixtures on hand,	2,482 37	
Electric fuel on hand,	29,577 90	
Motors on hand,	11,574 15	
Other electric materials and supplies on hand,	54,413 82	
Stable and garage equipment,	39,898 96	
Office furniture,	14,703 00	
Deferred operating charges,	4,026 77	
Insurance,	8,929 00	
Investments (securities),	21,750 00	
	<hr/>	908,821 66

Total assets as per books of the company, \$5,251,074 14

LIABILITIES.

Capital stock,	\$2,500,000 00	
Bonds issued,	300,000 00	
Notes payable,	1,000,000 00	
Unpaid bills,	90,452 41	
Deposits by customers,	41,259 00	
Interest accrued but not due,	12,317 90	
Premium realized on stock issues,	655,046 63	
Depreciation reserve,	145,421 10	
Other reserves,	20,753 42	

Total liabilities as per books of the company, \$4,765,250 46

Profit and loss balance, 485,823 68

Total credits, \$5,251,074 14

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$528,075 15	
For distribution,	50,790 93	
management,	46,232 13	
taxes,	61,340 13	
incidentals,	14,543 60	
	<hr/>	
	\$700,981 94	
Operating expenses (electric):		
At station,	\$162,693 48	
For distribution,	55,773 16	
management,	46,232 13	
taxes,	46,646 79	
incidentals,	9,655 46	
	<hr/>	
	321,001 02	
Income from sale of gas,		\$672,186 01
residuals,		112,030 41
sale of electricity,		471,655 28
other sources (electric),		146 50
Balance to profit and loss:		
Gas,	83,234 48	
Electric,	150,800 76	
	<hr/>	<hr/>
	\$1,256,018 20	\$1,256,018 20

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$496,777 20
Balance of gas manufacturing account,		83,234 48
Balance of electric manufacturing account,		150,800 76
Interest received,		2,543 91
Rents,		789 23
Jobbing,		92 05
Interest paid,	\$71,054 75	
Dividends declared,	175,000 00	
Other items,	2,359 20	
Balance June 30, 1919,	485,823 68	
	<hr/>	<hr/>
	\$734,237 63	\$734,237 63

LEE ELECTRIC COMPANY.

ASSETS.

Electric plant:	
Lands,	\$6,650 00
Buildings,	3,150 00
Reservoirs, dams and canals,	3,700 00
Steam plant,	1,000 00
Electric plant,	5,038 50
Overhead lines,	41,861 47
Transformers,	5,862 47
Meters,	5,585 15
	<hr/>
	\$72,847 59

Other assets:

Cash,	\$561 38	
Notes receivable,	1,000 00	
Due for electricity,	4,674 31	
Sundry accounts due the company,	323 00	
Motors on hand,	200 00	
Electric tools and implements,	407 14	
Other electric materials and supplies on hand,	1,343 88	
Stable and garage equipment,	429 95	
Office furniture,	216 60	
Reserve fund,	1,062 20	
Investments (securities),	5,050 00	
		<u>\$15,268 46</u>
Total assets as per books of the company,		\$88,116 05

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	30,000 00
Notes payable,	3,000 00
Interest accrued but not due,	405 00
Depreciation reserve,	13,711 05
	<u>\$77,116 05</u>
Total liabilities as per books of the company,	\$77,116 05
Profit and loss balance,	11,000 00
	<u>\$88,116 05</u>
Total credits,	\$88,116 05

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$1,469 32	
For current bought,	12,138 20	
distribution,	3,069 84	
management,	4,452 02	
taxes,	916 02	
incidentals,	1,571 89	
	<u>\$23,617 29</u>	
Income from sale of electricity,		\$32,626 72
other sources,		1,384 67
Balance to profit and loss,	10,394 10	
	<u>\$34,011 39</u>	<u>\$34,011 39</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$10,000 00
Balance of manufacturing account,		10,394 10
Interest received,		221 25
Interest paid,	\$1,794 16	
Dividends declared,	1,800 00	
Depreciation reserve,	6,021 19	
Balance June 30, 1919,	11,000 00	
	<u>\$20,615 35</u>	<u>\$20,615 35</u>

LENOX ELECTRIC COMPANY.

ASSETS.

Cash,	\$20,000 00
850 shares capital stock of Southern Berkshire Company,	85,000 00
Total assets as per books of the company,	<u>\$105,000 00</u>

LIABILITIES

Capital stock,	\$85,000 00
Notes payable,	20,000 00
Total liabilities as per books of the company,	<u>\$105,000 00</u>

MANUFACTURING ACCOUNT TO DEC. 31, 1918.

Operating expenses:	Dr.	Cr.
For current bought,	\$3,255 63	
distribution,	1,648 98	
management,	2,080 17	
taxes,	769 04	
incidentals,	355 06	
	<u>\$8,108 88</u>	
Income from sale of electricity,		\$15,262 64
Balance to profit and loss,	7,153 76	
	<u>\$15,262 64</u>	<u>\$15,262 64</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$30,626 54
Balance of manufacturing account,		7,153 76
Interest received,		1,093 58
Notes payable assumed by Southern Berkshire Power and Electric Company,		41,000 00
Accounts payable assumed by Southern Berkshire Power and Electric Company,		3,569 19
Other liabilities transferred to Southern Berkshire Power and Electric Company,		20,137 02
Received 850 shares Southern Berkshire Power and Electric Company,		85,000 00
Jobbing,		35 59
Transfer from reserve,		2,400 00
Other items of income,		6 99
Interest paid,	\$3,419 07	
Dividends declared,	3,600 00	
Construction charged off,	1,723 23	
Depreciation,	1,778 11	
Assets transferred to Southern Berkshire Power and Electric Company,	180,332 75	
Other items,	169 51	
	<u>\$191,022 67</u>	<u>\$191,022 67</u>

LEOMINSTER ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:

Lands,	\$9,399 60
Buildings,	22,675 78
Substation,	53,662 21
Steam plant,	52,224 67
Electric plant,	52,125 73
Overhead lines,	141,171 43
Underground wires and cables,	4,778 38
Transformers,	19,629 47
Meters,	18,537 34
Street lamps and fixtures,	13,600 13

\$387,804 74

Other assets:

Cash,	\$3,929 82
Due for electricity,	10,543 45
Sundry accounts due the company,	5,208 88
Electric fuel on hand,	37 85
Electric tools and implements,	877 18
Other electric materials and supplies on hand,	6,151 29
Stable and garage equipment,	2,077 81
Office furniture,	2,181 18
Note discount prepaid,	6,370 00
Investments (securities),	5,000 00

42,377 46

Total assets as per books of the company, \$430,182 20

LIABILITIES.

Capital stock,	\$220,000 00
Bonds issued,	70,000 00
Notes payable,	116,000 00
Unpaid bills,	7,968 69
Deposits by customers,	3,152 97
Unpaid dividends,	8,800 00
Amounts due from the company, not included above,	4,168 63

Total liabilities as per books of the company, \$430,090 29
Profit and loss balance, 91 91

Total credits, \$430,182 20

MANUFACTURING ACCOUNT.

Operating expenses:

At station,	\$9,161 00
For current bought,	50,032 69
distribution,	9,536 77
management,	12,584 81
taxes,	9,430 59
incidentals,	1,884 31

DR.

CR.

\$92,630 17

	DR.	CR.
Income from sale of electricity,		\$130,998 22
other sources,		74 72
Balance to profit and loss,	\$38,442 77	
	<hr/>	<hr/>
	\$131,072 94	\$131,072 94

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$402 55
Balance of manufacturing account,		38,442 77
Interest received,		372 91
Other items of income,		57 97
Interest paid,	\$10,748 86	
Dividends declared,	24,200 00	
Depreciation,	2,957 71	
Note discounted,	980 00	
Other items,	297 72	
Balance June 30, 1919,	91 91	
	<hr/>	<hr/>
	\$39,276 20	\$39,276 20

LEOMINSTER GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$3,504 88	
Buildings,	11,759 37	
Machinery and equipment,	13,837 80	
Holders,	28,236 00	
Mains,	98,951 60	
Services,	14,855 24	
Meters,	27,469 80	
	<hr/>	\$198,614 69
Other assets:		
Gas arc lamps,	\$10 00	
Work in progress,	14,374 73	
Cash,	1,674 07	
Due for gas,	8,830 63	
Sundry accounts due the company,	4,516 30	
Gas coal on hand,	2,499 85	
Coke on hand,	72 80	
Enrichers on hand,	1,636 49	
Purifying materials on hand,	296 24	
Other gas materials on hand,	10,566 79	
Gas tools and implements,	967 57	
Stable and garage equipment,	756 19	
Office furniture,	1,943 58	
Note discount prepaid,	1,950 00	
Investments (real estate),	1,200 00	
Investments (securities),	5,000 00	
	<hr/>	56,295 24
Total assets as per books of the company,		\$254,909 93

LIABILITIES.

Capital stock,	\$135,000 00
Bonds issued,	50,000 00
Notes payable,	35,500 00
Unpaid bills,	7,631 12
Deposits by customers,	1,842 90
Unpaid dividends,	1,200 00
Interest accrued but not due,	445 47
Amounts due from the company, not included above,	16,500 00
Total liabilities as per books of the company,	\$248,119 49
Profit and loss balance,	6,790 44
Total credits,	\$254,909 93

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$57,081 37	
For distribution,	4,522 94	
management,	10,264 90	
taxes,	5,826 27	
incidentals,	1,141 25	
	\$78,836 73	
Income from sale of gas,		\$90,773 22
residuals,		50
other sources,		9 00
Balance to profit and loss,	11,945 99	
	\$90,782 72	\$90,782 72

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$7,299 64
Balance of manufacturing account,		11,945 99
Interest received,		194 50
Rents,		405 60
Jobbing,		835 52
Other items of income,		7 00
Interest paid,	\$5,935 04	
Dividends declared,	5,400 00	
Depreciation,	2,000 00	
Note discounted,	300 00	
Other items,	262 77	
Balance June 30, 1919,	6,790 44	
	\$20,688 25	\$20,688 25

LEXINGTON GAS COMPANY.

ASSETS.

Gas plant:	
Machinery and equipment,	\$9 41
Mains,	25,578 36
Services,	2,193 23
Meters,	2,634 55
	\$30,415 55

Other assets:

Gas arc lamps,	\$110 08	
Cash,	4,270 70	
Notes receivable,	5,900 00	
Due for gas,	1,616 23	
Sundry accounts due the company,	704 10	
Gas materials on hand,	683 95	
Gas tools and implements,	35	
Office furniture,	723 75	
Investments (securities),	1,000 00	
		<hr/>
		\$15,009 16

Total assets as per books of the company, \$45,424 71

LIABILITIES.

Capital stock,	\$40,000 00
Notes payable,	900 00
Unpaid bills,	1,660 15
Deposits by customers,	175 00
Unpaid dividends,	600 00
Amounts due from the company, not included above,	68 43

Total liabilities as per books of the company, \$43,403 58

Profit and loss balance, 2,021 13

Total credits, \$45,424 71

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
For gas bought,	\$7,464 00	
distribution,	1,076 78	
management,	2,555 44	
taxes,	737 16	
incidentals,	53 21	
	<hr/>	
	\$11,886 59	
Income from sale of gas,		\$14,389 24
other sources,		27 45
Balance to profit and loss,	2,530 10	
	<hr/>	
	\$14,416 69	\$14,416 69

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$1,994 67
Balance of manufacturing account,		2,530 10
Interest received,		507 98
Jobbing,		235 42
Other items of income,		15 96
Interest paid,	\$29 80	
Dividends declared,	2,800 00	
Depreciation,	400 00	
Other items,	33 20	
Balance June 30, 1919,	2,021 13	
	<hr/>	
	\$5,284 13	\$5,284 13

THE LOWELL ELECTRIC LIGHT CORPORATION.

ASSETS.

Electric plant:

Lands,	\$89,591 99	
Buildings,	253,409 01	
Steam plant,	639,989 16	
Electric plant,	339,858 69	
Overhead lines,	550,388 37	
Underground conduits,	413,129 82	
Transformers,	194,370 94	
Meters,	114,717 17	
Street lamps and fixtures,	69,367 15	
		<hr/>
		\$2,664,822 30

Other assets:

Cash,	\$111,851 57	
Due for electricity,	55,715 96	
Sundry accounts due the company,	27,595 55	
Electric fuel on hand,	91,520 28	
Motors on hand,	8,341 49	
Electric tools and implements,	2,662 83	
Other electric materials and supplies on hand,	100,961 59	
Stable and garage equipment,	7,373 25	
Office furniture,	1,346 84	
Prepaid accounts,	10,764 45	
Insurance,	5,057 13	
Interest prepaid,	6,727 35	
		<hr/>
		429,918 29

Total assets as per books of the company, \$3,094,740 59

LIABILITIES.

Capital stock,	\$1,176,400 00	
Notes payable,	405,000 00	
Unpaid bills,	33,353 85	
Deposits by customers,	9,786 79	
Premium realized on stock issues,	342,294 25	
Reserve,	346,246 14	
Amounts due from the company, not included above,	40,359 75	
		<hr/>

Total liabilities as per books of the company, \$2,353,440 78

Profit and loss balance, 741,299 81

Total credits, \$3,094,740 59

MANUFACTURING ACCOUNT.

Operating expenses:		DR.	CR.
At station,	\$491,894 80		
For current bought,	116 27		
distribution,	84,312 52		
management,	88,955 35		
taxes,	63,429 81		
incidentals,	12,658 38		
		<hr/>	
		\$741,367 13	

	DR.	CR.
Income from sale of electricity,		\$957,434 65
other sources,		2,401 85
Balance to profit and loss,	\$218,469 37	
	<hr/>	<hr/>
	\$959,836 50	\$959,836 50

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$686,931 22
Balance of manufacturing account,		218,469 37
Interest received,		1,653 18
Rents,		347 60
Jobbing,		26,897 31
Interest paid,	\$22,499 15	
Dividends declared,	117,640 00	
Replacement account,	50,000 00	
Other items,	2,859 72	
Balance June 30, 1919,	741,299 81	
	<hr/>	<hr/>
	\$934,298 68	\$934,298 68

LOWELL GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$1,085,974 69	
Machinery, equipment and holders, . . .	843,384 48	
Mains, services and meters,	341,588 46	
Gas arc lamps,	13,067 57	
	<hr/>	\$2,284,015 20
Other assets:		
Office building and land,	\$34,930 00	
Cash,	48,617 15	
Due for gas,	24,598 40	
Sundry accounts due the company, . . .	42,970 80	
Gas coal on hand,	56,215 22	
Coke on hand,	48,765 09	
Tar on hand,	8,483 45	
Ammonia on hand,	2,747 41	
Enrichers on hand,	11,571 81	
Purifying materials on hand,	3,500 07	
Other gas materials on hand,	11,227 65	
Stoves, gas fixtures, gas tools and implements		
on hand,	74,025 66	
Deferred charges,	1,329 49	
Insurance, etc., prepaid,	10,172 32	
Investments (real estate),	65,935 00	
Investments (securities),	30,735 00	
	<hr/>	475,824 52
Total assets as per books of the company,		\$2,759,839 72

LIABILITIES.

Capital stock,	\$1,000,000 00
Coupon notes,	300,000 00
Other notes payable,	425,000 00
Unpaid bills,	76,573 12
Deposits by customers,	27,492 57
Interest accrued but not due,	4,230 63
Premium realized on stock issues,	417,157 91
Depreciation reserve,	62,258 04
Other reserves,	2,188 81
Amounts due from the company, not included above,	7,651 99
Total liabilities as per books of the company,	\$2,322,553 07
Profit and loss balance,	437,286 65
Total credits,	\$2,759,839 72

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$844,549 59	
For distribution,	98,586 08	
management,	24,765 28	
taxes,	61,721 44	
incidentals,	17,775 68	
	\$1,047,398 07	
Income from sale of gas,		\$1,026,465 23
residuals,		174,492 80
other sources,		11,674 32
Balance to profit and loss,	165,234 28	
	\$1,212,632 35	\$1,212,632 35

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$512,046 74
Balance of manufacturing account,		165,234 28
Interest received,		1,699 57
Rents,		3,425 27
Jobbing,		1,098 96
Interest paid,	\$40,463 21	
Dividends declared,	120,000 00	
Depreciation,	84,680 00	
Other items,	1,074 96	
Balance June 30, 1919,	437,286 65	
	\$683,504 82	\$683,504 82

LUDLOW ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:	
Lands,	\$1,304 66
Buildings,	2,916 87
Electric plant,	3,482 62
Overhead lines,	31,271 90

Electric plant — *Concluded.*

Transformers,	\$2,372 28	
Meters,	6,294 12	
Street lamps and fixtures,	1,024 60	
		<u>\$48,667 05</u>

Other assets:

Cash,	\$1,580 12	
Due for electricity,	3,136 30	
Other electric materials and supplies on hand,	1,737 22	
Prepaid interest,	111 17	
Insurance,	8 13	
Investments (securities),	10,000 00	
		<u>16,572 94</u>

Total assets as per books of the company, \$65,239 99

LIABILITIES.

Capital stock,	\$45,000 00
Notes payable,	8,500 00
Unpaid bills,	6,789 32
Deposits by customers,	700 00
Amounts due from the company, not included above,	1,724 61

Total liabilities as per books of the company, \$62,713 93

Profit and loss balance, 2,526 06

Total credits, \$65,239 99

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$136 71	
For current bought,	24,219 59	
distribution,	2,645 42	
management,	6,284 46	
taxes,	1,243 60	
incidentals,	473 15	
	<u>\$35,002 93</u>	
Income from sale of electricity,		\$41,478 62
other sources,		6 20
Balance to profit and loss,	6,481 89	
	<u>\$41,484 82</u>	<u>\$41,484 82</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$1,728 10
Balance of manufacturing account,		6,481 89
Interest received,		245 82
Other items of income,		412 10
Interest paid,	\$654 47	
Dividends declared,	2,700 00	
Depreciation,	2,100 00	
Other items,	887 38	
Balance June 30, 1919,	2,526 06	
	<u>\$8,867 91</u>	<u>\$8,867 91</u>

LYNN GAS AND ELECTRIC COMPANY.

ASSETS.

Gas plant:		
Lands,	\$225,101	95
Buildings,	261,176	38
Machinery and equipment,	609,549	99
Holders,	569,342	86
Mains and services,	780,320	19
Meters,	155,043	86
Gas arc lamps,	9,354	98
	<hr/>	\$2,609,890 21
Electric plant:		
Lands,	\$84,489	58
Buildings,	182,157	44
Steam plant,	368,332	21
Electric plant,	317,993	93
Arc lamps,	2,036	00
Overhead lines,	440,287	91
Underground conduits,	430,631	93
Underground wires and cables,	287,110	81
Transformers,	90,433	88
Meters,	120,495	81
Street lamps and fixtures,	46,538	14
	<hr/>	2,370,507 64
Other assets:		
Office building,	\$70,970	94
Work in progress,	184,907	24
Other permanent structures,	85,524	83
Cash,	145,360	88
Due for gas,	66,690	97
Due for electricity,	59,956	68
Sundry accounts due the company,	33,501	73
Gas coal on hand,	96,124	08
Coke on hand,	50,027	40
Tar on hand,	5,334	82
Enrichers on hand,	41,463	25
Purifying materials on hand,	6,411	67
Other gas materials on hand,	77,828	85
Stoves on hand,	29,194	93
Gas fixtures on hand,	15,265	72
Gas tools and implements,	758	25
Electric fuel on hand,	24,237	58
Motors on hand,	9,084	11
Electric fixtures and appliances on hand,	4,723	51
Other electric materials and supplies on hand,	22,506	54
Stable and garage equipment,	20,737	03
Office furniture,	17,300	63
Prepaid interest,	4,242	02
Deferred operating charges,	9,611	36
Insurance,	14,671	21
Investments (securities),	85,100	00
	<hr/>	1,181,536 23
Total assets as per books of the company,		\$6,161,934 08

LIABILITIES.

Capital stock,	\$1,625,000 00
Notes payable,	385,000 00
Unpaid bills,	109,082 82
Deposits by customers,	24,101 93
Surplus invested in plant,	1,640,763 74
Premium realized on stock issues,	1,494,106 25
Depreciation reserve,	358,000 41
Other reserves,	291,839 93
Amounts due from the company, not included above,	59,150 84
Total liabilities as per books of the company,	\$5,987,045 92
Profit and loss balance,	174,888 16
Total credits,	\$6,161,934 08

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas):		
At works,	\$705,071 30	
For distribution,	125,534 77	
management,	42,393 26	
taxes,	80,433 54	
incidentals,	31,310 01	
	\$984,742 88	
Operating expenses (electric):		
At station,	\$331,334 84	
For distribution,	112,214 44	
management,	35,389 84	
taxes,	85,202 09	
incidentals,	27,320 15	
	591,461 36	
Income from sale of gas,		\$999,114 97
residuals,		119,487 07
other sources (gas),		5,821 80
sale of electricity,		802,308 23
Balance to profit and loss:		
Gas,	139,680 96	
Electric,	210,846 87	
	\$1,926,732 07	\$1,926,732 07

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$288,007 03
Balance of gas manufacturing account,		139,680 96
Balance of electric manufacturing account,		210,846 87
Interest received,		4,361 15
Rents,		1,078 02
Jobbing,		1,380 61
Interest paid,	\$18,997 62	
Dividends declared,	325,000 00	
Accident insurance reserve,	5,000 00	
Depreciation reserve,	59,489 63	
Rachel Gas Coal Company (bonds charged off),	5,000 00	
Reserve for replacement,	39,659 75	
Other items,	17,319 48	
Balance June 30, 1919,	174,888 16	
	\$645,354 64	\$645,354 64

MALDEN ELECTRIC COMPANY.

ASSETS.

Electric plant:

Lands,	\$49,234 63
Buildings,	188,982 19
Steam plant,	241,846 41
Electric plant,	165,949 50
Substation equipment,	13,749 58
Overhead lines,	461,542 35
Underground conduits,	412,600 41
Underground wires and cables,	264,544 79
Transformers,	104,427 24
Meters,	190,901 05
Street lamps and fixtures,	28,243 02

\$2,122,021 17

Other assets:

Office building,	\$13,895 76
Work in progress,	11,110 61
Cash,	180,927 02
Due for electricity,	61,854 11
Sundry accounts due the company,	61,932 30
Electric fuel on hand,	815 38
Motors on hand,	1,154 17
Electric tools and implements,	6,681 44
Other electric materials and supplies on hand,	72,728 35
Stable and garage equipment,	18,555 93
Office furniture,	5,518 57
Interest prepaid,	3,126 64
Investments (real estate),	10,223 73
Investments (securities),	33,320 00

481,844 01

Total assets as per books of the company, \$2,603,865 18

LIABILITIES.

Capital stock,	\$1,068,000 00
Coupon notes,	600,000 00
Other notes payable,	25,000 00
Unpaid bills,	25,868 74
Deposits by customers,	28,853 11
Interest accrued but not due,	13,158 32
Premium realized on stock issues,	388,850 00
Depreciation reserves,	206,588 54
Other reserves,	15,949 33
Amounts due from the company, not included above,	27,319 94

Total liabilities as per books of the company, \$2,399,587 98
Profit and loss balance, 204,277 20

Total credits, \$2,603,865 18

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$91,924 94	
For current bought,	181,593 51	
distribution,	144,546 59	
management,	46,949 21	
taxes,	67,462 48	
incidentals,	14,786 05	
	<hr/>	
	\$547,262 78	
Income from sale of electricity,		\$752,155 77
other sources,		8,869 31
Balance to profit and loss,	213,762 30	
	<hr/>	
	\$761,025 08	\$761,025 08

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$203,480 01
Balance of manufacturing account,		213,762 30
Interest received,		4,496 83
Rents,		1,839 11
Jobbing,		13,759 09
Other items of income,		2,360 10
Interest paid,	\$47,478 54	
Dividends declared,	128,160 00	
Depreciation reserve,	55,788 32	
Other items,	3,993 38	
Balance June 30, 1919,	204,277 20	
	<hr/>	
	\$439,697 44	\$439,697 44

MALDEN AND MELROSE GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$212,716 55	
Buildings,	341,969 72	
Machinery and equipment,	915,872 96	
Mains,	1,063,574 40	
Services,	161,964 22	
Meters,	376,441 32	
	<hr/>	
		\$3,072,539 17
Other assets:		
Work in progress,	\$156,672 61	
Cash,	121,767 85	
Due for gas,	48,041 16	
Sundry accounts due the company,	228,620 08	
Gas coal on hand,	79,651 97	
Coke on hand,	255 77	
Tar on hand,	3,966 78	
Ammonia on hand,	988 96	
Enrichers on hand,	7,109 99	
Other residuals on hand,	300 00	
Purifying materials on hand,	928 75	
Other gas materials on hand,	46,243 80	

Other assets — *Concluded.*

Stoves on hand,	\$4,527 68	
Gas fixtures on hand,	1,525 86	
Gas tools and implements,	17,534 05	
Stable and garage equipment,	18,742 49	
Office furniture,	18,020 60	
		<u>\$754,898 40</u>
Total assets as per books of the company,		\$3,827,437 57

LIABILITIES.

Capital stock,	\$2,085,500 00
Coupon notes,	725,000 00
Other notes payable,	315,000 00
Unpaid bills,	52,985 07
Deposits by customers,	14,151 91
Interest due but not paid,	420 00
Interest accrued but not due,	17,982 50
Premium realized on stock issues,	450,237 37
Depreciation reserve,	46,485 22
Other reserves,	50,717 14
Amounts due from the company, not included above,	<u>31,974 64</u>
Total liabilities as per books of the company,	\$3,790,453 85
Profit and loss balance,	<u>36,983 72</u>
Total credits,	\$3,827,437 57

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$675,796 75	
For gas bought,	370 65	
distribution,	107,243 75	
management,	36,185 94	
taxes,	87,780 82	
incidentals,	<u>16,581 54</u>	
	\$923,959 45	
Income from sale of gas,		\$1,114,653 68
residuals,		66,744 63
other sources,		<u>1,253 27</u>
Balance to profit and loss,	<u>258,692 13</u>	
	\$1,182,651 58	\$1,182,651 58

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$8,333 28
Balance of manufacturing account,		258,692 13
Interest received,		2,802 81
Rents,		335 23
Other items of income,		<u>13,395 36</u>
Interest paid,	\$66,555 57	
Dividends declared,	145,985 00	
Depreciation reserve,	15,748 27	
Premium paid in on capital stock June, 1898,	15,073 75	
Other items,	<u>3,212 50</u>	
Balance June 30, 1919,	<u>36,983 72</u>	
	\$283,558 81	\$283,558 81

MANCHESTER ELECTRIC COMPANY.

ASSETS.

Electric plant:

Lands and buildings,	\$14,793 76
Electric plant,	7,990 00
Underground conduits, wires and cables,	151,650 57
Transformers,	8,238 68
Meters,	7,171 74
Street lamps, fixtures, etc.,	37,075 68

 \$226,920 43

Other assets:

Cash,	\$12,349 42
Due for electricity,	4,813 53
Sundry accounts due the company,	1,061 55
Other electric materials and supplies on hand,	1,189 41
Stable and garage equipment,	416 60
Office furniture,	100 00
Insurance,	60 00

 19,990 51

 Total assets as per books of the company, \$246,910 94

LIABILITIES.

Capital stock,	\$205,800 00
Unpaid bills,	1,203 20
Deposits by customers,	40 00
Depreciation reserve,	32,860 00
Amounts due from the company, not included above,	4,000 00

 Total liabilities as per books of the company, \$243,903 20

 Profit and loss balance, 3,007 74

 Total credits, \$246,910 94

MANUFACTURING ACCOUNT.

Operating expenses:

	Dr.	Cr.
At station,	\$50 00	
For current bought,	11,663 60	
distribution,	1,646 26	
management,	5,777 51	
taxes,	7,016 78	
incidentals,	238 28	
	<hr/>	
	\$26,392 43	
Income from sale of electricity,		\$39,732 98
Balance to profit and loss,	13,340 55	
	<hr/>	<hr/>
	\$39,732 98	\$39,732 98

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$804 29
Balance of manufacturing account,		13,340 55
Interest received,		142 47
Jobbing,		1,108 56

	DR.	CR.
Dividends declared,	\$6,174 00	
Depreciation reserve,	6,200 00	
Other items,	14 13	
Balance June 30, 1919,	3,007 74	
	<hr/>	<hr/>
	\$15,395 87	\$15,395 87

MARION.

(See SOUTHEASTERN MASSACHUSETTS POWER AND ELECTRIC COMPANY.)

MARLBOROUGH ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Lands and buildings,	\$32,392 52	
Steam plant,	57,487 56	
Electric plant,	67,011 16	
Overhead lines,	327,261 54	
Transformers,	32,484 12	
Meters,	33,002 26	
	<hr/>	\$549,639 16
Other assets:		
Work in progress,	\$3,025 67	
Cash,	16,589 13	
Notes receivable,	5,420 06	
Due for electricity,	29,185 29	
Sundry accounts due the company,	50,126 68	
Electric fuel on hand,	27,367 99	
Electric tools and implements,	1,509 79	
Other electric materials and supplies on hand,	8,125 63	
Stable and garage equipment,	790 95	
Office furniture,	6,921 79	
Reserve funds,	20,105 50	
Prepaid interest,	5,170 87	
Prepaid taxes,	74 37	
Insurance,	2,343 48	
Investments (real estate),	6,259 31	
	<hr/>	183,016 51
Total assets as per books of the company,		<hr/> \$732,655 67

LIABILITIES.

Capital stock,	\$361,700 00
Coupon notes,	200,000 00
Other notes payable,	10,000 00
Unpaid bills,	6,744 35
Deposits by customers,	1,951 31
Interest accrued but not due,	2,716 85

Premium realized on stock issues,	\$97,020 00
Reserve,	2,990 50
Amounts due from the company, not included above,	5,495 13
<hr/>	
Total liabilities as per books of the company,	\$688,618 14
Profit and loss balance,	44,037 53
<hr/>	
Total credits,	\$732,655 67

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$13,536 52	
For current bought,	62,147 04	
distribution,	17,961 46	
management,	8,739 76	
taxes,	20,618 72	
incidentals,	5,411 87	
	<hr/>	
	\$128,415 37	
Income from sale of electricity,		\$198,994 17
Balance to profit and loss,	70,578 80	
	<hr/>	<hr/>
	\$128,994 17	\$198,994 17

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$43,514 64
Balance of manufacturing account,		70,578 80
Interest received,		1,988 14
Rents,		720 95
Jobbing,		3,725 92
Other items of income,		519 74
Interest paid,	\$18,756 03	
Dividends declared,	36,162 50	
Construction charged off,	9,905 57	
Depreciation,	5,500 00	
Depreciation allowed Westborough Gas and Elec- tric Company,	2,000 00	
Reserve account,	2,050 24	
Other items,	2,636 32	
Balance June 30, 1919,	44,037 53	
	<hr/>	<hr/>
	\$121,048 19	\$121,048 19

MARLBOROUGH-HUDSON GAS COMPANY.

ASSETS.

Gas plant:	
Lands and buildings,	\$27,732 02
Machinery and equipment,	71,366 65
Mains,	217,427 22
Services,	61,557 02
Meters,	38,683 97
	<hr/>
	\$416,766 88

Other assets:

Work in progress,	\$10,440 08	
Gas arcs,	75 49	
Other permanent structures,	9,534 95	
Cash,	10,019 85	
Due for gas,	20,354 53	
Sundry accounts due the company,	9,820 02	
Gas coal on hand,	102 82	
Other gas materials on hand,	9,234 36	
Stoves,	17,137 79	
Gas tools and implements,	3,606 32	
Stable and garage equipment,	1,121 03	
Office furniture and supplies,	2,928 19	
Prepaid taxes,	40 75	
Prepaid interest,	3,032 39	
Insurance,	1,190 40	
Property suspense account,	25,675 97	
		<u>\$124,314 94</u>

Total assets as per books of the company, \$541,081 82

LIABILITIES.

Capital stock,	\$270,000 00
Notes payable,	226,500 00
Unpaid bills,	6,979 44
Deposits by customers,	2,678 37
Unpaid dividends,	6,750 00
Interest accrued but not due,	1,248 29
Amounts due from the company, not included above,	5,581 40

Total liabilities as per books of the company,	\$519,737 50
Profit and loss balance,	21,344 32

Total credits, \$541,081 82

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$4,132 47	
For gas bought,	54,810 18	
distribution,	8,610 73	
management,	6,293 00	
taxes,	14,543 56	
incidentals,	1,148 90	
	<u>\$89,538 84</u>	
Income from sale of gas,		\$124,415 07
other sources,		2,861 75
Balance to profit and loss,	37,737 98	
	<u>\$127,276 82</u>	<u>\$127,276 82</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$26,760 08
Balance of manufacturing account,		37,737 98
Interest received,		1,207 55
Rents,		15 00
Jobbing,		2,430 35

	Dr.	Cr.
Interest paid,	\$18,463 47	
Dividends declared,	18,900 00	
Depreciation,	8,235 00	
Other items,	1,208 17	
Balance June 30, 1919,	21,344 32	
	<u>\$68,150 96</u>	<u>\$68,150 96</u>

MAYNARD.

(See AMERICAN WOOLEN COMPANY.)

MILFORD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:		
Lands,	\$1,518 99	
Buildings,	3,671 37	
Transformer station equipment,	16,380 33	
Overhead lines,	112,497 63	
Transformers,	9,536 51	
Meters,	11,910 12	
Street lamps and fixtures,	10,035 54	
	<u></u>	\$165,550 49
Other assets:		
Arc lamps,	\$43 00	
Cash,	6,557 09	
Due for electricity,	6,023 22	
Sundry accounts due the company,	4,264 32	
Motors on hand,	2,998 90	
Electric tools and implements,	658 45	
Other electric materials and supplies on hand,	10,738 35	
Stable and garage equipment,	522 26	
Office furniture,	730 85	
Investments (real estate),	8,922 16	
Investments (securities),	2,500 00	
	<u></u>	43,958 60
Total assets as per books of the company,		\$209,509 09

LIABILITIES.

Capital stock,	\$132,500 00
Bonds issued,	40,000 00
Notes payable,	10,750 00
Unpaid bills,	1,312 87
Deposits by customers,	1,967 00
Unpaid dividends,	7,950 00
Interest accrued but not due,	166 67
Amounts due from the company, not included above,	10,700 00
	<u></u>
Total liabilities as per books of the company,	\$205,346 54
Profit and loss balance,	4,162 55
	<u></u>
Total credits,	\$209,509 09

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$354 17	
For current bought,	26,256 69	
distribution,	5,744 25	
management,	9,281 60	
taxes,	3,636 32	
incidentals,	1,012 33	
	<hr/>	
	\$46,285 36	
Income from sale of electricity,		\$75,303 29
other sources,		3,082 46
Balance to profit and loss,	32,100 39	
	<hr/>	<hr/>
	\$78,385 75	\$78,385 75

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$5,078 26
Balance of manufacturing account,		32,100 39
Interest received,		99 15
Rents,		478 50
Jobbing,		681 81
Other items of income,		30 00
Interest paid,	\$3,167 04	
Dividends declared,	23,850 00	
Depreciation,	5,900 56	
Other items,	1,387 96	
Balance June 30, 1919,	4,162 55	
	<hr/>	<hr/>
	\$38,468 11	\$38,468 11

MILFORD GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$3,978 08	
Buildings,	12,784 60	
Machinery and equipment,	19,837 06	
Holders,	10,230 44	
Mains,	55,424 06	
Services,	4,547 07	
Meters,	9,417 92	
	<hr/>	\$116,219 23
Other assets:		
Cash,	\$5,895 35	
Due for gas,	4,034 86	
Sundry accounts due the company,	1,748 90	
Gas coal on hand,	4,545 28	
Coke on hand,	5,097 75	
Tar on hand,	396 95	
Purifying materials on hand,	73 20	
Other gas materials on hand,	5,353 07	
Gas tools and implements,	313 15	

Other assets — *Concluded.*

Office furniture,	\$894 91	
Note discount prepaid,	3,900 00	
Investments (securities),	2,500 00	
		<hr/>
		\$34,753 42
		<hr/>
Total assets as per books of the company,		\$150,972 65
Profit and loss balance,		360 53
		<hr/>
Total debits,		\$151,333 18

LIABILITIES.

Capital stock,	\$72,300 00
Notes payable,	62,250 00
Unpaid bills,	2,763 18
Deposits by customers,	1,520 00
Amounts due from the company, not included above,	12,500 00
	<hr/>
Total liabilities as per books of the company,	\$151,333 18

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$31,065 63	
For distribution,	2,951 95	
management,	5,488 27	
taxes,	2,306 76	
incidentals,	1,080 33	
	<hr/>	
	\$42,892 94	
Income from sale of gas,		\$39,065 05
residuals,		8,076 33
other sources,		240 00
Balance to profit and loss,	4,488 44	
	<hr/>	<hr/>
	\$47,381 38	\$47,381 38

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$1,817 14
Balance of manufacturing account,		4,488 44
Interest received,		54 83
Jobbing,		547 25
Other items of income,		1 65
Interest paid,	\$5,495 92	
Dividends declared,	1,084 50	
Depreciation,	54 97	
Note discounted,	600 00	
Other items,	34 45	
Balance June 30, 1919,		360 53
	<hr/>	<hr/>
	\$7,269 84	\$7,269 84

MILL RIVER ELECTRIC LIGHT COMPANY.

(Williamsburg.)

ASSETS.

Electric plant:

Lands,	\$4,531 10
Buildings,	3,729 09
Steam plant,	2,071 53
Electric plant,	3,500 30
Overhead lines,	15,143 68
Transformers,	3,042 24
Meters,	3,777 25
Street lamps and fixtures,	795 87

\$36,591 06

Other assets:

Cash,	\$3,197 45
Due for electricity,	763 79
Sundry accounts due the company,	40 67
Electric tools and implements,	159 57
Other electric materials and supplies on hand,	88 69
Office furniture,	14 00
Note discount,	780 00
Investments (real estate),	500 00

5,544 17

Total assets as per books of the company, \$42,135 23

LIABILITIES.

Capital stock,	\$15,000 00
Bonds issued,	12,000 00
Notes payable,	12,000 00
Unpaid bills,	525 80
Interest accrued but not due,	180 00

Total liabilities as per books of the company, \$39,705 80

Profit and loss balance, 2,429 43

Total credits, \$42,135 23

MANUFACTURING ACCOUNT.

Operating expenses:

For current bought,	\$3,328 95
distribution,	1,345 49
management,	1,095 00
taxes,	620 75
incidentals,	109 59

DR.

CR.

\$6,499 78

Income from sale of electricity, \$10,345 31

Balance to profit and loss, 3,845 53

\$10,345 31

\$10,345 31

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$2,234 73
Balance of manufacturing account,		3,845 53
Interest received,		16 15
Rents,		102 00
Jobbing,		12 43
Other items of income,		2 00
Interest paid,	\$1,530 00	
Dividends declared,	1,800 00	
Depreciation,	265 30	
Note discounted,	120 00	
Other items,	68 11	
Balance June 30, 1919,	2,429 43	
	<hr/>	<hr/>
	\$6,212 84	\$6,212 84

NANTUCKET.

(See CITIZENS' GAS, ELECTRIC AND POWER COMPANY.)

NATICK GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$27,052 33	
Machinery and equipment,	7,323 69	
Mains and services,	53,007 52	
Meters,	11,931 21	
	<hr/>	\$99,314 75
Other assets:		
Office building,	\$5,380 34	
Cash,	464 58	
Due for gas,	3,278 34	
Sundry accounts due the company,	1,055 14	
Other gas materials and stoves on hand,	4,579 11	
Gas tools and implements,	651 54	
Stable and garage equipment,	136 74	
Office furniture,	555 79	
Reserve fund,	934 45	
Investments (real estate),	7,687 06	
Investments (securities),	2,000 00	
	<hr/>	26,723 09
Total assets as per books of the company,		\$126,037 84

LIABILITIES.

Capital stock,	\$59,600 00
Notes payable,	54,291 24
Unpaid bills,	4,399 22
Deposits by customers,	464 00
Reserves,	2,934 45
	<hr/>
Total liabilities as per books of the company,	\$121,688 91
Profit and loss balance,	4,348 93
	<hr/>
Total credits,	\$126,037 84

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$469 37	
For gas bought,	24,222 91	
distribution,	4,509 60	
management,	3,525 90	
taxes,	2,227 08	
incidentals,	228 33	
	<hr/>	
	\$35,183 19	
Income from sale of gas,		\$33,729 07
other sources,		169 12
Balance to profit and loss,		1,285 00
	<hr/>	<hr/>
	\$35,183 19	\$35,183 19

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$8,257 01
Balance of manufacturing account,	\$1,285 00	
Rents,		480 25
Jobbing,		584 36
Interest paid,	2,533 03	
Depreciation,	90 00	
Reserve account,	734 59	
Other items,	330 07	
Balance June 30, 1919,	4,348 93	
	<hr/>	<hr/>
	\$9,321 62	\$9,321 62

NEW BEDFORD GAS AND EDISON LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$397,328 38	
Machinery, equipment and holders,	669,611 06	
Mains,	567,210 48	
Services,	157,234 70	
Meters,	182,378 93	
	<hr/>	\$1,973,763 55
Electric plant:		
Lands and buildings,	\$169,447 87	
New station,	2,734,396 56	
Overhead lines,	757,840 67	
Underground conduits,	254,304 03	
Underground wires and cables,	472,736 57	
Transformers,	165,365 50	
Meters,	84,747 62	
Street lamps and fixtures,	9,934 83	
	<hr/>	4,648,773 65
Other assets:		
Office building,	\$205,024 26	
Other permanent structures,	278,375 99	
Cash,	26,044 11	
Notes receivable,	3,315 84	

Other assets — *Concluded.*

Due for gas,	\$25,277 24
Due for electricity,	99,217 60
Sundry accounts due the company,	78,131 60
Gas coal on hand,	51,997 00
Coke on hand,	8,904 00
Tar on hand,	21,154 86
Enrichers on hand,	18,592 06
Purifying materials on hand,	3,863 17
Other gas materials on hand,	31,774 50
Stoves, gas and electric fixtures, etc.,	44,555 72
Gas fixtures on hand,	8,287 64
Electric fuel on hand,	96,084 25
Motors on hand,	19,028 02
Electric tools and implements,	11,994 54
Other electric materials and supplies on hand,	97,778 01
Stable and garage equipment,	27,555 83
Office furniture,	7,035 39
Deferred bond expense,	38,500 10
Investments (securities),	235,531 25
	<hr/>
	\$1,438,022 98
Total assets as per books of the company,	\$8,060,560 18

LIABILITIES.

Capital stock,	\$2,385,000 00
Bonds issued,	2,385,000 00
Notes payable,	905,000 00
Unpaid bills,	112,143 09
Deposits by customers,	43,964 23
Unpaid dividends,	71,550 00
Interest due but not paid,	7,778 33
Interest accrued but not due,	7,500 00
Premium realized on stock issues,	1,381,270 95
Depreciation reserve,	330,461 35
Other reserves,	6,414 97
Amounts due from the company, not included above,	79,229 92
	<hr/>
Total liabilities as per books of the company,	\$7,715,312 84
Profit and loss balance,	345,247 34
	<hr/>
Total credits,	\$8,060,560 18

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$573,818 46	
For distribution,	94,729 35	
management,	35,007 64	
taxes,	56,733 98	
incidentals,	17,711 88	
	<hr/>	
	\$778,001 31	
Operating expenses (electric):		
At station,	\$674,724 68	
For distribution,	72,237 62	
management,	70,039 21	
taxes,	113,468 98	
incidentals,	23,496 78	
	<hr/>	
	953,967 27	

	Dr.	Cr.
Income from sale of gas,		\$838,242 81
residuals,		59,355 98
sale of electricity,		1,314,776 94
other sources (electric),		4,947 55
Balance to profit and loss:		
Gas,	\$119,597 48	
Electric,	365,757 22	
	<hr/>	<hr/>
	\$2,217,323 28	\$2,217,323 28

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$412,467 25
Balance of gas manufacturing account,		119,597 48
Balance of electric manufacturing account,		365,757 22
Interest received,		12,155 54
Rents,		9,025 71
Jobbing,		22,471 88
Insurance reserved transferred,		25,619 35
Other items of income,		5,005 54
Interest paid,	\$189,564 85	
Dividends declared,	286,200 00	
Depreciation reserve,	125,000 00	
Reserve for pensions,	2,400 00	
Other items,	23,687 78	
Balance June 30, 1919,	345,247 34	
	<hr/>	<hr/>
	\$972,099 97	\$972,099 97

NEWBURYPORT GAS AND ELECTRIC COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$3,621 60	
Machinery and equipment,	131,226 45	
Mains,	56,147 59	
Services,	1,881 67	
Meters,	15,713 11	
	<hr/>	\$208,590 42
Electric plant:		
Lands and buildings,	\$205,227 94	
Substations,	37,968 84	
Steam plant,	104,112 69	
Electric plant,	130,806 19	
Overhead lines, lamps and fixtures,	253,938 39	
Underground wires and cables,	3,706 13	
Transformers,	30,436 08	
Meters,	14,226 60	
	<hr/>	780,422 86
Other assets:		
Work in progress,	\$285,473 50	
Cash,	32,242 71	
Notes receivable,	14,169 59	
Due for gas,	5,914 80	
Due for electricity,	22,136 51	

Other assets — *Concluded.*

Sundry accounts due the company,	\$9,088 19	
Gas coal on hand,	9,934 20	
Coke on hand,	3,572 94	
Tar on hand,	1,191 18	
Other gas materials on hand,	7,165 80	
Stoves, etc., on hand,	2,700 50	
Gas meters on hand,	898 46	
Electric fuel on hand,	20,617 90	
Electric fixtures on hand,	3,942 66	
Electric meters and transformers on hand,	10,658 38	
Other electric materials and supplies on hand,	20,660 01	
Stable and garage equipment,	7,083 86	
Office furniture,	5,611 51	
Adjustment account,	5,549 17	
Prepaid accounts,	23,737 83	
Investments (real estate),	50,745 42	
Investments (securities),	72,890 00	
		<u>\$615,985 12</u>

Total assets as per books of the company, \$1,604,998 40

LIABILITIES.

Capital stock,	\$855,000 00
Notes payable,	648,000 00
Unpaid bills,	20,841 60
Deposits by customers,	2,037 28
Unpaid dividends,	12,825 00
Interest accrued but not due,	2,635 81
Premium realized on stock issues,	23,203 75
Amounts due from the company, not included above,	25,893 47

Total liabilities as per books of the company, \$1,590,436 91

Profit and loss balance, 14,561 49

Total credits, \$1,604,998 40

MANUFACTURING ACCOUNT.

Operating expenses (gas):		DR.	CR.
At works,	\$65,018 67		
For distribution,	6,119 16		
management,	7,324 93		
taxes,	4,742 10		
incidentals,	1,521 79		
		<u>\$84,726 65</u>	
Operating expenses (electric):			
At station,	\$156,319 74		
For current bought,	256 19		
distribution,	9,266 68		
management,	13,104 40		
taxes,	12,782 69		
incidentals,	2,917 59		
		<u>194,647 29</u>	

	Dr.	Cr.
Income from sale of gas,		\$71,107 42
residuals,		17,877 75
sale of electricity,		257,834 38
other sources (electric),		6,871 96
Balance to profit and loss:		
Gas,	\$4,258 52	
Electric,	70,059 05	
	<u>\$353,691 51</u>	<u>\$353,691 51</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$4,720 71
Balance of gas manufacturing account,		4,258 52
Balance of electric manufacturing account,		70,059 05
Interest received,		3,633 65
Rents,		784 64
Charges to operation prior to June 30, 1918,		
transferred to construction,		9,643 83
Other items of income,		57 50
Interest paid,	\$11,113 38	
Dividends declared,	63,857 00	
Other items,	3,626 03	
Balance June 30, 1919,	<u>14,561 49</u>	
	<u>\$93,157 90</u>	<u>\$93,157 90</u>

NEW ENGLAND POWER COMPANY.

ASSETS.

Electric plant:		
Lands, flowage rights, etc.,	\$4,155,576 51	
Buildings,	710,833 95	
Reservoirs, dams and canals,	2,483,470 68	
Steam plant,	82,728 10	
Electric plant,	1,601,736 11	
Hydraulic plant equipment,	298,216 18	
Overhead lines,	2,786,491 57	
Auxiliary equipment,	175,332 72	
Underground wires and cables,	22,756 99	
Transformers and meters,	149,551 36	
Somerset reservoir,	<u>1,131,819 92</u>	
		\$13,598,514 09
Other assets:		
Undistributed plant investment,	\$62,243 35	
Work in progress,	1,181,067 44	
Cash,	206,002 77	
Due for electricity,	303,093 58	
Sundry accounts due the company,	341,558 14	
Electric fuel on hand,	81,276 68	
Other electric materials and supplies on hand,	4,128 75	
Prepaid accounts,	8,957 76	
Deferred charges,	72,427 46	
Investments (real estate mortgage),	1,000 00	
Investments (securities),	<u>42,550 00</u>	
		<u>2,304,305 93</u>
Total assets as per books of the company,		\$15,902,820 02

LIABILITIES.

Capital stock (common),	\$3,800,000 00
Capital stock (preferred),	3,798,900 00
Bonds issued,	6,961,000 00
Notes payable,	37,500 00
Unpaid bills,	374,748 45
Unpaid dividends,	114,000 00
Depreciation reserve,	518,618 87
Other reserves,	95,380 61
Amounts due from the company, not included above,	77,486 86
Total liabilities as per books of the company,	\$15,777,634 79
Profit and loss balance,	125,185 23
Total credits,	\$15,902,820 02

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$409,752 40	
For current bought,	985,698 83	
distribution,	71,127 29	
management,	61,876 64	
taxes,	140,500 00	
incidentals,	53,151 69	
	<hr/>	
	\$1,722,106 85	
Income from sale of electricity,		\$2,825,175 23
other sources,		20,229 35
Balance to profit and loss,	1,123,297 73	
	<hr/>	
	\$2,845,404 58	\$2,845,404 58

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$4,662 78
Balance of manufacturing account,		1,123,297 73
Interest received,		43,672 95
Other items of income,		1,766 24
Interest paid,	\$373,380 17	
Dividends declared,	450,501 00	
Depreciation reserve,	224,333 30	
Balance June 30, 1919,	125,185 23	
	<hr/>	<hr/>
	\$1,173,399 70	\$1,173,399 70

NEWTON AND WATERTOWN GAS LIGHT COMPANY.

ASSETS.

Gas plant:	
Lands and buildings,	\$98,726 95
Machinery and equipment,	152,928 99
Purchase of gas department, Waltham Gas	
Light Company,	490,063 48
Mains,	692,994 71
Services,	56,378 27
Meters,	142,076 48
	<hr/>
	\$1,633,168 88

Other assets:

Cash,	\$42,991 97	
Due for gas,	54,447 15	
Sundry accounts due the company,	18,098 28	
Coal on hand,	1,814 42	
Coke on hand,	53 80	
Gas on hand,	429 55	
Enrichers on hand,	2,262 88	
Other gas materials on hand,	105,304 50	
Stoves and appliances,	6,555 03	
Stable and garage equipment,	13,120 55	
Office furniture,	4,149 13	
Pay roll suspense,	1,705 55	
Insurance,	1,747 19	
Interest prepaid,	7,026 15	
		<u>\$259,706 15</u>

Total assets as per books of the company, \$1,892,875 03

LIABILITIES.

Capital stock,	\$560,000 00
Notes payable,	612,611 72
Unpaid bills,	102,217 52
Deposits by customers,	3,585 13
Unpaid dividends,	72 00
Premium realized on stock issues,	130,000 00
Depreciation reserve,	18,669 73
Other reserves,	16,974 78
Amounts due from the company, not included above,	15,490 49

Total liabilities as per books of the company, \$1,459,621 37

Profit and loss balance, 433,253 66

Total credits, \$1,892,875 03

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$19,421 33	
For gas bought,	465,562 54	
distribution,	93,656 93	
management,	63,756 11	
taxes,	35,942 91	
incidentals,	12,225 02	
	<u>\$690,564 84</u>	
Income from sale of gas,		\$764,487 75
other sources,		11,823 83
Balance to profit and loss,	85,746 74	
	<u>\$776,311 58</u>	<u>\$776,311 58</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$430,261 86
Balance of manufacturing account,		85,746 74
Interest received,		1,415 06
Rents,		5,707 55
Jobbing,		6,728 59

	DR.	CR.
Interest paid,	\$36,074 56	
Dividends declared,	42,000 00	
Depreciation,	573 30	
Depreciation reserve,	15,000 00	
Other items,	2,958 28	
Balance June 30, 1919,	433,253 66	
	<hr/>	
	\$529,859 80	\$529,859 80

NORTH ADAMS GAS LIGHT COMPANY.

ASSETS.

Gas plant:			
Lands,	\$13,850 26		
Buildings,	31,449 93		
Machinery and equipment,	49,491 85		
Holders,	37,926 52		
Mains,	68,671 18		
Services,	28,968 40		
Meters,	39,591 25		
	<hr/>		\$269,949 39
Electric plant:			
Lands,	\$15,296 28		
Buildings,	109,192 59		
Reservoirs, dams and canals,	15,000 00		
Steam plant,	198,368 56		
Electric plant,	48,655 18		
Overhead lines,	82,375 63		
Underground conduits,	694 36		
Underground wires and cables,	49 25		
Transformers,	22,483 01		
Meters,	24,316 69		
Street lamps and fixtures,	11,270 32		
	<hr/>		527,701 87
Other assets:			
Other permanent structures,	\$3,219 94		
Cash,	23,782 24		
Due for gas,	14,712 81		
Due for electricity,	17,211 85		
Sundry accounts due the company,	11,981 41		
Gas coal on hand,	5,944 84		
Enrichers on hand,	5,812 98		
Other gas materials on hand,	15,956 75		
Electric fuel on hand,	19,088 28		
Motors on hand,	4,756 05		
Tools and implements,	2,813 96		
Other electric materials and supplies on hand,	14,858 60		
Stable and garage equipment,	2,505 17		
Office furniture,	3,046 05		
Discount on notes,	18,292 50		
Insurance and taxes,	4,265 82		
Investments (real estate),	6,500 00		
Investments (securities),	8,000 00		
	<hr/>		182,749 25
Total assets as per books of the company,			\$980,400 51

LIABILITIES.

Capital stock,	\$400,000 00
Notes payable,	347,500 00
Unpaid bills,	17,220 20
Deposits by customers,	4,960 85
Unpaid dividends,	12,000 00
Interest accrued but not due,	81 90
Premium realized on stock issues,	90,000 00
Amounts due from the company, not included above,	104,000 29
Total liabilities as per books of the company,	\$975,763 24
Profit and loss balance,	4,637 27
Total credits,	\$980,400 51

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (gas):		
At works,	\$95,621 19	
For distribution,	14,332 63	
management,	11,570 29	
taxes,	5,578 03	
incidentals,	1,957 94	
	\$129,060 08	
Operating expenses (electric):		
At station,	\$111,055 52	
For distribution,	14,768 97	
management,	17,213 78	
taxes,	11,223 57	
incidentals,	6,960 59	
	161,222 43	
Income from sale of gas,		\$151,406 39
residuals,		1,436 88
sale of electricity,		198,375 47
other sources (electric),		37 66
Balance to profit and loss:		
Gas,	23,783 19	
Electric,	37,190 70	
	\$351,256 40	\$351,256 40

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$9,742 52
Balance of gas manufacturing account,		23,783 19
Balance of electric manufacturing account,		37,190 70
Interest received,		568 54
Rents,		751 30
Jobbing,		1,782 88
Other items of income,		33 67
Interest paid,	\$27,570 23	
Dividends declared,	32,000 00	
Depreciation,	4,386 56	
Note discounted,	2,032 50	
Other items,	3,226 24	
Balance June 30, 1919,	4,637 27	
	\$73,852 80	\$73,852 80

NORTHAMPTON ELECTRIC LIGHTING COMPANY.

ASSETS.

Electric plant:

Lands,	\$4,648 30
Buildings,	37,510 00
Substation equipment,	9,196 30
Steam plant,	10,648 44
Electric plant,	5,444 34
Overhead lines,	148,318 88
Underground conduits,	3,992 98
Underground wires and cables,	1,480 95
Transformers,	17,579 51
Meters,	20,619 61
Street lamps and fixtures,	7,503 04

\$266,942 35

Other assets:

Cash,	\$1,871 68
Due for electricity,	11,254 17
Sundry accounts due the company,	4,578 95
Electric fuel on hand,	6,787 81
Electric tools and implements,	568 21
Other electric materials and supplies on hand,	11,929 25
Stable and garage equipment,	410 55
Office furniture,	1,049 16
Note discount,	3,445 00
Investments (securities),	8,000 00

49,894 78

Total assets as per books of the company, \$316,837 13

LIABILITIES.

Capital stock,	\$117,400 00
Bonds issued,	78,000 00
Notes payable,	65,700 00
Unpaid bills,	6,077 95
Deposits by customers,	2,894 50
Unpaid dividends,	5,524 00
Interest accrued but not due,	48 57
Amounts due from the company, not included above,	16,000 00

Total liabilities as per books of the company, \$291,645 02
Profit and loss balance, 25,192 11

Total credits, \$316,837 13

MANUFACTURING ACCOUNT.

Operating expenses:

At station,	\$10,236 76
For current bought,	31,328 05
distribution,	9,732 40

DR.

CR.

Operating expenses — <i>Concluded.</i>	Dr.	Cr.
For management,	\$21,247 60	
taxes,	17,326 25	
incidentals,	2,101 79	
	<hr/>	
	\$91,972 85	
Income from sale of electricity,		\$149,223 10
other sources,		2,103 19
Balance to profit and loss,	59,353 44	
	<hr/>	<hr/>
	\$151,326 29	\$151,326 29

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$63,513 16
Balance of manufacturing account,		59,353 44
Interest received,		345 11
Jobbing,		1,802 59
Other items of income,		3,649 59
Interest paid,	\$9,252 24	
Dividends declared,	49,308 00	
Depreciation,	43,461 78	
Note discounted,	530 00	
Other items,	919 76	
Balance June 30, 1919,	25,192 11	
	<hr/>	<hr/>
	\$128,663 89	\$128,663 89

NORTHAMPTON GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$14,077 28	
Buildings,	24,963 25	
Machinery and equipment,	32,951 77	
Holders,	36,766 00	
Mains,	79,288 02	
Services,	8,172 03	
Meters,	23,084 28	
	<hr/>	\$219,302 63
Other assets:		
Gas arc lamps,	\$255 93	
Cash,	14,998 55	
Due for gas,	10,950 82	
Sundry accounts due the company,	3,275 51	
Gas coal on hand,	8,632 66	
Coke on hand,	417 06	
Tar on hand,	2,480 52	
Enrichers on hand,	1,047 84	
Other gas materials on hand,	12,578 15	
Gas tools and implements,	942 69	
Stable and garage equipment,	100 00	
Office furniture,	1,023 06	
Note discount prepaid,	1,885 00	
Investments (real estate),	4,944 56	
Investments (securities),	8,000 00	
	<hr/>	71,532 35
Total assets as per books of the company,		\$290,834 98

LIABILITIES.

Capital stock,	\$155,675 00
Notes payable,	37,200 00
Unpaid bills,	9,165 24
Deposits by customers,	2,164 50
Interest accrued but not due,	37 38
Premium realized on stock issues,	21,751 25
Depreciation reserve,	7,010 68
Amounts due from the company, not included above,	36,499 40
Total liabilities as per books of the company,	\$269,503 45
Profit and loss balance,	21,331 53
Total credits,	\$290,834 98

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$68,770 69	
For distribution,	8,418 43	
management,	11,811 45	
taxes,	5,110 27	
incidentals,	2,815 55	
	<hr/>	
	\$96,926 39	
Income from sale of gas,		\$112,683 17
residuals,		3,372 26
other sources,		275 50
Balance to profit and loss,	19,404 54	
	<hr/>	<hr/>
	\$116,330 93	\$116,330 93

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$15,635 57
Balance of manufacturing account,		19,404 54
Interest received,		326 75
Rents,		1,297 20
Jobbing,		2,389 61
Other items of income,		300 31
Interest paid,	\$5,139 09	
Dividends declared,	11,675 63	
Depreciation,	252 30	
Note discounted,	290 00	
Other items,	665 43	
Balance June 30, 1919,	21,331 53	
	<hr/>	<hr/>
	\$39,353 98	\$39,353 98

NORTH ATTLEBOROUGH GAS LIGHT COMPANY.

ASSETS.

Gas plant:	
Lands and buildings,	\$30,513 81
Machinery and equipment,	22,580 17
Mains,	26,293 65
Services,	2,849 48
Meters,	8,834 38
	<hr/>
	\$91,071 49

Other assets:

Cash,	\$5,072 29	
Due for gas,	6,319 83	
Sundry accounts due the company,	1,115 29	
Gas coal on hand,	4,485 70	
Coke on hand,	834 00	
Tar on hand,	1,386 00	
Enrichers on hand,	1,680 00	
Purifying materials on hand,	425 00	
Other gas materials on hand,	1,595 24	
Stoves on hand,	68 50	
Office furniture,	704 35	
Investments (securities),	5,006 09	
		<u>\$28,692 29</u>

Total assets as per books of the company, \$119,763 78

LIABILITIES.

Capital stock,	\$68,100 00
Unpaid dividends,	2,043 00

Total liabilities as per books of the company, \$70,143 00

Profit and loss balance, 49,620 78

Total credits, \$119,763 78

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$62,491 43	
For distribution,	4,228 77	
management,	5,080 69	
taxes,	2,942 61	
incidentals,	1,056 87	
	<u>\$75,800 37</u>	
Income from sale of gas,		\$58,433 37
residuals,		12,836 47
Balance to profit and loss,		4,530 53
	<u>\$75,800 37</u>	<u>\$75,800 37</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$57,903 90
Balance of manufacturing account,	\$4,530 53	
Interest received,		521 96
Jobbing,		166 58
Other items of income,		19 63
Dividends declared,	4,086 00	
Other items,	374 76	
Balance June 30, 1919,	49,620 78	
	<u>\$58,612 07</u>	<u>\$58,612 07</u>

NORTON POWER AND ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Electric plant,	\$671 95	
Overhead lines,	10,841 72	
Transformers,	825 99	
Meters,	1,071 25	
	<hr/>	\$13,410 91
Other assets:		
Outside lamps,	\$17 65	
Work in progress,	706 96	
Cash,	337 90	
Due for electricity,	489 15	
Sundry accounts due the company,	429 47	
Motors,	423 41	
Electric tools and implements,	84 23	
Other electric materials and supplies on hand,	302 89	
Stable and garage equipment,	394 18	
Office furniture,	289 40	
Reserve fund,	599 45	
Insurance, taxes and interest,	11 53	
	<hr/>	4,086 22
Total assets as per books of the company,		<hr/> \$17,497 13

LIABILITIES.

Capital stock,	\$8,000 00
Notes payable,	8,000 00
Unpaid bills,	310 05
Interest accrued but not due,	295 35
Reserves,	160 00
Amounts due from the company, not included above,	67 34
	<hr/>
Total liabilities as per books of the company,	\$16,832 74
Profit and loss balance,	664 39
	<hr/>
Total credits,	\$17,497 13

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
For current bought,	\$1,702 00	
distribution,	1,462 46	
management,	586 48	
taxes,	67 25	
incidentals,	125 55	
	<hr/>	
	\$3,943 74	
Income from sale of electricity,		\$5,167 30
other sources,		68 04
Balance to profit and loss,	1,291 60	
	<hr/>	<hr/>
	\$5,235 34	\$5,235 34

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$664 08
Balance of manufacturing account,		1,291 60
Interest received,		44 59
Jobbing,		75 06
Interest paid,	\$642 60	
Dividends declared,	640 00	
Other items,	128 34	
Balance June 30, 1919,	364 39	
	<hr/>	<hr/>
	\$2,075 33	\$2,075 33

NORWOOD GAS COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$23,059 88	
Machinery and equipment,	41,314 74	
Mains,	64,334 99	
Services,	32,642 36	
Meters,	14,078 42	
	<hr/>	\$175,430 39
Other assets:		
Gas arc lamps,	\$1,116 28	
Work in progress,	1,318 98	
Cash,	34,454 76	
Construction expense,	12,523 27	
Due for gas,	11,379 08	
Sundry accounts due the company,	11,077 81	
Gas coal on hand,	20,786 24	
Coke on hand,	686 42	
Tar on hand,	413 94	
Enrichers on hand,	373 48	
Other gas materials on hand,	10,099 22	
Stoves and heaters,	877 03	
Gas tools and implements,	690 95	
Stable and garage equipment,	410 97	
Office furniture,	1,730 44	
Reserve fund,	6,593 00	
Prepaid taxes,	23 19	
Insurance,	932 76	
Prepaid interest,	1,341 44	
Suspense account,	5,463 53	
	<hr/>	122,292 79
Total assets as per books of the company,		\$297,723 18
Profit and loss balance,		8,948 12
		<hr/>
Total debits,		\$306,671 '30

LIABILITIES.

Capital stock,	\$140,000 00
Notes payable,	130,000 00
Unpaid bills,	9,737 36

Deposits by customers,	\$532 00
Interest accrued but not due,	156 34
Depreciation reserve,	258 30
Amounts due from the company, not included above,	25,987 30

Total liabilities as per books of the company, \$306,671 30

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$47,694 15	
For distribution,	4,295 94	
management,	9,105 27	
taxes,	2,451 67	
incidentals,	1,064 86	
	<hr/>	
	\$64,611 89	
Income from sale of gas,		\$54,616 98
residuals,		6,506 54
other sources,		209 43
Balance to profit and loss,		3,278 94
	<hr/>	<hr/>
	\$64,611 89	\$64,611 89

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$10,193 49
Balance of manufacturing account,	\$3,278 94	
Interest received,		682 88
Reserve for dividends,		933 33
Other items of income,		07
Interest paid,	10,877 15	
Dividends declared,	5,600 00	
Other items,	1,001 80	
Balance June 30, 1919,		8,948 12
	<hr/>	<hr/>
	\$20,757 89	\$20,757 89

OAK BLUFFS.

(See VINEYARD LIGHTING COMPANY.)

OLD COLONY GAS COMPANY.

ASSETS.

Gas plant:	
Lands,	\$8,212 01
Buildings,	143,492 42
Machinery and equipment,	88,860 12
Holders,	140,315 08
Mains,	598,684 65
Services,	295,084 27
Meters,	61,613 92
	<hr/>
	\$1,336,262 47

Other assets:

Other permanent structures,	\$1,398 16
Cash,	25,637 87
Due for gas,	13,342 56
Sundry accounts due the company,	9,382 10
Gas coal on hand,	5,676 38
Coke on hand,	3,917 58
Enrichers on hand,	4,108 36
Purifying materials on hand,	412 93
Stoves, etc., on hand,	16,084 83
Gas fixtures on hand,	4,400 49
Stable and garage equipment,	5,646 79
Office furniture,	9,070 17
Prepaid accounts,	517 46
	<hr/>
	\$99,595 68

Total assets as per books of the company, \$1,435,858 15

LIABILITIES.

Capital stock (common),	\$354,500 00
Capital stock (preferred),	354,500 00
Bonds issued,	338,000 00
Notes payable,	337,800 00
Unpaid bills,	7,050 05
Deposits by customers,	6,886 50
Interest accrued but not due,	1,522 03
Depreciation reserve,	9,962 22
Other reserves,	4,276 69
Amounts due from the company, not included above,	4,275 87
	<hr/>

Total liabilities as per books of the company, \$1,418,773 36

Profit and loss balance, 17,084 79

Total credits, \$1,435,858 15

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$73,856 39	
For distribution,	17,764 32	
management,	23,720 11	
taxes,	12,507 77	
incidentals,	3,093 19	
	<hr/>	
	\$130,941 78	
Income from sale of gas,		\$174,822 34
residuals,		279 92
other sources,		2,944 43
Balance to profit and loss,	47,104 91	
	<hr/>	
	\$178,046 69	\$178,046 69

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$14,090 07
Balance of manufacturing account,		47,104 91
Jobbing,		4,619 22
Interest paid,	\$36,527 40	
Depreciation,	600 00	

	Dr.	Cr.
Reserve account,	\$8,409 15	
Other items,	3,192 86	
Balance June 30, 1919,	17,084 79	
	<hr/>	<hr/>
	\$65,814 20	\$65,814 20

OTIS COMPANY.

(Ware.)

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$32,108 25	
For distribution,	1,272 91	
management,	949 29	
taxes,	655 30	
incidentals,	179 96	
	<hr/>	
	\$35,165 71	
Income from sale of gas,		\$19,417 28
residuals,		6,836 70
Balance to profit and loss,		8,911 73
	<hr/>	<hr/>
	\$35,165 71	\$35,165 71

PEPPERELL ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:		
Electric plant,	\$1,970 83	
Overhead lines,	92,052 42	
Transformers,	2,915 43	
Meters,	2,777 69	
Street lamps and fixtures,	5,262 30	
	<hr/>	\$104,978 67
Other assets:		
Cash,	\$1,329 75	
Notes receivable,	1,000 00	
Due for electricity,	2,763 66	
Sundry accounts due the company,	48,350 58	
Electric tools and implements,	81 75	
Stable and garage equipment,	450 00	
Office furniture,	100 00	
	<hr/>	54,075 74
Total assets as per books of the company,		\$159,054 41
Profit and loss balance,		3,881 56
Total debits,		<hr/>
		\$162,935 97

LIABILITIES.

Notes payable,	\$83,708 70
Unpaid bills,	72,198 74
Interest accrued but not due,	6,503 53
Amounts due from the company, not included above,	525 00
Total liabilities as per books of the company,	<hr/>
	\$162,935 97

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$37 80	
For current bought,	139,878 23	
distribution,	- 3,967 80	
management,	718 18	
taxes,	2,152 58	
incidentals,	616 40	
	<hr/>	
	\$147,370 99	
Income from sale of electricity,		\$147,474 62
Balance to profit and loss,	103 63	
	<hr/>	<hr/>
	\$147,474 62	\$147,474 62

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account,		\$103 63
Interest received,		104 50
Transfer from depreciation reserve,		4,367 03
Interest paid,	\$5,170 92	
Other items,	3,285 80	
Balance June 30, 1919,		3,881 56
	<hr/>	<hr/>
	\$8,456 72	\$8,456 72

PITTSFIELD COAL GAS COMPANY.

ASSETS.

Gas plant:	
Lands,	\$22,484 16
Buildings,	30,830 17
Machinery and equipment,	89,241 58
Holders,	75,239 40
Mains,	297,096 49
Services,	110,070 82
Meters,	90,108 35
	<hr/>
	\$715,070 97
Other assets:	
Gas arc lamps,	\$5,621 27
Cash,	2,614 21
Due for gas,	32,769 88
Sundry accounts due the company,	20,259 99
Gas coal on hand,	48,914 51
Coke on hand,	30 00
Tar on hand,	3,724 82
Enrichers on hand,	32,213 80
Purifying materials on hand,	990 06
Other gas materials on hand,	17,017 98
Stoves on hand,	21,634 48
Gas fixtures on hand,	18,728 15
Gas tools and implements,	4,493 85
Stable and garage equipment,	8,107 19

Other assets — *Concluded.*

Interest prepaid,	\$1,512 89	
Insurance,	3,293 97	
Investments (real estate, etc.),	13,682 98	
	<hr/>	\$235,610 03

Total assets as per books of the company, \$950,681 00

LIABILITIES.

Capital stock,	\$600,000 00
Notes payable,	297,200 00
Deposits by customers,	3,998 43

Total liabilities as per books of the company, \$901,198 43

Profit and loss balance, 49,482 57

Total credits, \$950,681 00

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works, \$215,273 69		
For distribution, 29,066 26		
management, 26,508 35		
taxes, 13,304 79		
incidentals, 6,319 21		
	<hr/>	
	\$290,472 30	
Income from sale of gas,		\$334,237 24
residuals,		7,007 08
Balance to profit and loss,	50,772 02	
	<hr/>	<hr/>
	\$341,244 32	\$341,244 32

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$57,908 45
Balance of manufacturing account,		50,772 02
Rents,		540 50
Jobbing,		115 70
Other items of income,		102 44
Interest paid,	\$25,557 65	
Dividends declared,	33,720 00	
Other items,	678 89	
Balance June 30, 1919,	49,482 57	
	<hr/>	<hr/>
	\$109,439 11	\$109,439 11

PITTSFIELD ELECTRIC COMPANY.

ASSETS.

Electric plant:

Lands,	\$41,067 28
Buildings,	203,388 79
Steam-heating plant,	27,882 44
Steam plant,	357,173 46
Electric plant,	101,516 77

Electric plant — *Concluded.*

Other equipment,	\$20,082 16	
Overhead lines,	357,447 79	
Underground conduits,	24,824 81	
Underground wires and cables,	21,418 62	
Transformers,	108,809 17	
Meters,	73,375 39	
Tungsten units,	2,199 79	
Street lamps and fixtures,	27,438 14	
		<hr/>
		\$1,366,624 61

Other assets:

Cash,	\$21,109 13	
Notes receivable,	36,675 00	
Due for electricity and steam heat,	46,882 96	
Sundry accounts due the company,	22,213 89	
Electric fuel on hand,	46,394 35	
Motors on hand,	33,185 47	
Electric fixtures on hand,	7,109 75	
Electric tools and implements,	1,058 44	
Other electric materials and supplies on hand,	49,147 31	
Stable and garage equipment,	16,003 74	
Office furniture,	5,495 76	
		<hr/>
		285,275 80

Total assets as per books of the company, \$1,651,900 41

LIABILITIES.

Capital stock,	\$500,000 00	
Bonds issued,	500,000 00	
Notes payable,	199,700 00	
Unpaid bills,	18,474 70	
Deposits by customers,	13,225 42	
Interest accrued but not due,	12,684 69	
Premium realized on stock issued,	77,730 00	
Depreciation reserve,	297,085 60	

Total liabilities as per books of the company, \$1,618,900 41

Profit and loss balance, 33,000 00

Total credits, \$1,651,900 41

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$229,879 40	
For current bought,	22,622 08	
distribution,	62,293 29	
management,	28,533 87	
taxes,	17,711 18	
incidentals,	9,501 17	
	<hr/>	
	\$370,540 99	
Income from sale of electricity,		\$453,295 20
other sources,		50,663 45
Balance to profit and loss,	133,417 66	
	<hr/>	
	\$503,958 65	\$503,958 65

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$33,000 00
Balance of manufacturing account,		133,417 66
Interest received,		1,106 00
Jobbing,		8,836 75
Other items of income,		497 56
Interest paid,	\$38,956 94	
Dividends declared,	39,140 00	
Depreciation reserve,	65,350 15	
Other items,	410 88	
Balance June 30, 1919,	33,000 00	
	<hr/>	<hr/>
	\$176,857 97	\$176,857 97

PLYMOUTH ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:		
Lands,	\$8,830 21	
Buildings,	35,205 37	
Steam plant,	66,077 44	
Electric plant,	58,054 65	
Overhead lines,	295,806 63	
Underground wires and cables,	21,802 87	
Transformers,	32,817 38	
Meters,	29,421 70	
	<hr/>	\$548,016 25
Other assets:		
Cash,	\$13,312 96	
Notes receivable,	194 63	
Due for electricity,	6,646 78	
Sundry accounts due the company,	1,850 20	
Electric fuel on hand,	15,155 47	
Electric tools and implements,	5,170 01	
Other electric materials and supplies on hand,	9,612 70	
Stable and garage equipment,	6,478 74	
Office furniture and supplies,	2,657 27	
Prepaid interest,	1,431 23	
Prepaid taxes,	46 05	
Insurance,	1,136 93	
Suspense account,	6,485 41	
	<hr/>	70,178 38
Total assets as per books of the company,		<hr/> \$618,194 63

LIABILITIES.

Capital stock,	\$400,000 00
Bonds issued,	52,000 00
Notes payable,	139,700 00
Unpaid bills,	12,231 27
Unpaid dividends,	1,006 00

Interest accrued but not due,	\$488 09
Reserves,	1,680 52
Amounts due from the company, not included above,	4,664 95

Total liabilities as per books of the company,	\$611,770 83
Profit and loss balance,	6,423 80

Total credits,	\$618,194 63
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MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$37,142 59	
For current bought,	43,304 54	
distribution,	13,270 45	
management,	11,991 72	
taxes,	10,499 22	
incidentals,	2,214 28	
	<hr/>	
	\$118,422 80	
Income from sale of electricity,		\$166,472 78
Balance to profit and loss,	48,049 98	
	<hr/>	
	\$166,472 78	\$166,472 78

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$6,967 18
Balance of manufacturing account,		48,049 98
Interest received,		66 52
Jobbing,		3,186 30
Accrued dividends on stock issued,		68 65
Interest paid,	\$17,837 49	
Dividends declared,	26,912 00	
Depreciation,	5,000 00	
Other items,	2,165 34	
Balance June 30, 1919,	6,423 80	
	<hr/>	
	\$58,338 63	\$58,338 63

PLYMOUTH GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$32,717 00	
Machinery and equipment,	68,741 52	
Mains,	90,248 57	
Services,	38,257 81	
Meters,	13,033 18	
	<hr/>	
		\$242,998 08
Other assets:		
Gas arc lamps,	\$691 22	
Work in progress,	2,135 93	
Cash,	2,976 14	
Construction expense,	5,245 33	
Due for gas,	5,530 25	
Sundry accounts due the company,	17,192 80	
Gas coal on hand,	26,848 31	

Other assets — *Concluded.*

Coke on hand,	\$965 10	
Tar on hand,	231 08	
Purifying materials on hand,	32 77	
Other gas materials on hand,	9,266 17	
Stoves,	911 64	
Gas tools and implements,	1,394 88	
Stable and garage equipment,	1,792 10	
Office furniture,	2,137 74	
Reserve fund,	7,700 11	
Prepaid taxes,	20 34	
Prepaid interest,	940 99	
Insurance,	769 93	
Investments (real estate),	1,381 39	
		<hr/>
		\$88,164 22
Total assets as per books of the company,	\$331,162 30	
Profit and loss balance,	25,147 23	
		<hr/>
Total debits,	\$356,309 53	

LIABILITIES.

Capital stock,	\$148,500 00
Notes payable,	165,000 00
Unpaid bills,	3,058 86
Deposits by customers,	330 00
Interest accrued but not due,	2,410 71
Reserves,	1,817 22
Amounts due from the company, not included above,	35,192 74
	<hr/>
Total liabilities as per books of the company,	\$356,309 53

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works, \$55,910 47		
For distribution, 5,266 18		
management, 8,198 09		
taxes, 3,508 03		
incidentals, 862 29		
	<hr/>	
	\$73,745 06	
Income from sale of gas,		\$47,356 69
residuals,		9,339 67
other sources,		393 74
Balance to profit and loss,		16,654 96
	<hr/>	<hr/>
	\$73,745 06	\$73,745 06

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$5,808 31
Balance of manufacturing account,	\$16,654 96	
Interest received,		406 22
Rents,		76 13
Jobbing,		1,471 27
Reserve for dividends,		1,980 00
Other items of income,		2 17

	DR.	CR.
Interest paid,	\$14,766 76	
Dividends declared,	2,970 00	
Other items,	499 61	
Balance June 30, 1919,		\$25,147 23
	<hr/>	<hr/>
	\$34,891 33	\$34,891 33

PROVINCETOWN LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:		
Lands and buildings,	\$5,529 65	
Steam plant,	15,276 19	
Electric plant,	10,473 22	
Overhead lines,	40,759 74	
Transformers,	1,105 62	
Meters,	5,008 92	
	<hr/>	\$78,153 34
Other assets:		
House wiring and lamps,	\$355 60	
Cash,	1,359 03	
Due for electricity,	2,873 23	
Sundry accounts due the company,	881 21	
Motors on hand,	711 80	
Electric tools and implements,	386 61	
Other electric materials and supplies on hand,	1,667 37	
Stable and garage equipment,	239 21	
Office furniture,	1,488 62	
Reserve fund,	890 00	
Prepaid taxes,	6 30	
Insurance,	982 72	
Suspense accounts,	4,475 30	
Prepaid accounts,	41 52	
	<hr/>	16,358 52
Total assets as per books of the company,		\$94,511 86

LIABILITIES.

Capital stock,	\$60,000 00
Notes payable,	30,000 00
Unpaid bills,	1,254 79
Interest accrued but not due,	310 38
Reserves,	37 30
Amounts due from the company, not included above,	544 11
	<hr/>
Total liabilities as per books of the company,	\$92,146 58
Profit and loss balance,	2,365 28
	<hr/>
Total credits,	\$94,511 86

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$1,106 29	
For current bought,	4,448 68	
distribution,	1,079 33	

Operating expenses — *Concluded.*

	DR.	CR.
For management,	\$3,031 48	
taxes,	1,385 00	
incidentals,	1,394 62	
	<hr/>	
	\$12,445 40	
Income from sale of electricity,		\$18,616 13
" other sources,		56 67
Balance to profit and loss,	6,227 40	
	<hr/>	<hr/>
	\$18,672 80	\$18,672 80

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$2,355 66
Balance of manufacturing account,		6,227 40
Interest received,		19 87
Jobbing,		288 61
Interest paid,	\$1,963 64	
Dividends declared,	3,600 00	
Construction charged off,	190 00	
Depreciation,	545 00	
Other items,	227 62	
Balance June 30, 1919,	2,365 28	
	<hr/>	<hr/>
	\$8,891 54	\$8,891 54

QUINCY.

(See CITIZENS' GAS LIGHT COMPANY.)

QUINCY ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:

Lands and buildings,	\$86,570 46	
Steam plant,	68,181 06	
Electric plant,	58,883 67	
Overhead lines,	280,724 92	
Transformers,	31,176 82	
Meters,	59,365 24	
Street lamps and fixtures,	4,012 23	
	<hr/>	\$588,914 40

Other assets:

Cash,	\$20,488 27
Due for electricity,	28,015 74
Sundry accounts due the company,	4,100 39
Electric fuel on hand,	863 17
Motors on hand,	4,251 82
Electric tools and implements,	3,878 13
Other electric materials and supplies on hand,	12,440 30
Stable and garage equipment,	20,233 25
Office furniture,	4,387 34

Other assets — *Concluded.*

Prepaid interest,	\$2,548 87	
Insurance,	837 84	
Investments (real estate),	9,756 18	
		<hr/>
		\$111,801 30
		<hr/>
Total assets as per books of the company,		\$700,715 70

LIABILITIES.

Capital stock,	\$300,000 00
Bonds issued,	100,000 00
Notes payable,	190,000 00
Unpaid bills,	6,076 13
Deposits by customers,	13,935 00
Premium realized on stock issues,	26,244 50
Amounts due from the company, not included above,	20,561 99
	<hr/>
Total liabilities as per books of the company,	\$656,817 62
Profit and loss balance,	43,898 08
	<hr/>
Total credits,	\$700,715 70

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$111,978 24	
For distribution,	63,173 95	
management,	36,849 50	
taxes,	29,400 00	
incidentals,	9,407 17	
	<hr/>	
	\$250,808 86	
Income from sale of electricity,		\$353,028 59
Balance to profit and loss,	102,219 73	
	<hr/>	<hr/>
	\$353,028 59	\$353,028 59

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$25,037 86
Balance of manufacturing account,		102,219 73
Interest received,		367 88
Rents,		429 93
Other items of income,		221 46
Interest paid,	\$18,399 02	
Dividends declared,	36,000 00	
Depreciation,	25,594 34	
Other items,	4,385 42	
Balance June 30, 1919,	43,898 08	
	<hr/>	<hr/>
	\$128,276 86	\$128,276 86

RANDOLPH AND HOLBROOK POWER AND ELECTRIC COMPANY.

ASSETS.

Electric plant:

Lands,	\$7,000 00
Buildings,	30,161 19
Steam plant,	10,612 17
Electric plant,	8,103 33
Overhead lines,	119,386 61
Transformers,	5,906 09
Meters,	8,893 68

\$190,063 07

Other assets:

Work in progress and construction expense,	\$7,053 33
House wiring, etc.,	1,850 88
Cash,	25,540 79
Due for electricity,	7,830 30
Sundry accounts due the company,	2,602 69
Motors,	1,476 00
Electric tools and implements,	615 32
Other electric materials and supplies on hand,	8,089 62
Stable and garage equipment,	2,022 37
Office furniture,	2,402 67
Reserve fund,	3,613 08
Depreciation fund,	826 15
Prepaid interest,	571 42
Prepaid taxes,	14 66
Other prepaid accounts,	61 00
Inventory adjustments,	996 96

65,567 24

Total assets as per books of the company, \$255,630 31

LIABILITIES.

Capital stock,	\$140,000 00
Notes payable,	107,500 00
Unpaid bills,	3,722 85
Deposits by customers,	199 00
Interest accrued but not due,	634 93
Reserves,	494 89
Amounts due from the company, not included above,	1,887 82

Total liabilities as per books of the company, \$254,439 49
Profit and loss balance, 1,190 82

Total credits, \$255,630 31

MANUFACTURING ACCOUNT.

Operating expenses:

At station,	\$292 33
For current bought,	21,807 84
distribution,	5,286 99

DR.

CR.

Operating expenses — *Concluded.*

	Dr.	Cr.
For management,	\$2,565 68	
taxes,	3,247 47	
incidentals,	722 81	
	<hr/>	
	\$33,923 12	
Income from sale of electricity,		\$44,522 37
other sources,		349 22
Balance to profit and loss,	10,948 47	
	<hr/>	<hr/>
	\$44,871 59	\$44,871 59

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$1,126 81
Balance of manufacturing account,		10,948 47
Interest received,		688 28
Rents,		677 68
Jobbing,		808 08
Reserve for depreciation,		1,400 00
Other items of income,		122 13
Interest paid,	\$8,021 67	
Dividends declared,	4,200 00	
Reserve for bad debts,	400 00	
Other items,	1,958 96	
Balance June 30, 1919,	1,190 82	
	<hr/>	<hr/>
	\$15,771 45	\$15,771 45

REVERE.

(See SUBURBAN GAS AND ELECTRIC COMPANY.)

SALEM ELECTRIC LIGHTING COMPANY.

ASSETS.

Electric plant:

Lands,	\$76,890 05	
Buildings,	435,979 33	
Transmission structures,	4,049 86	
Steam plant,	455,715 69	
Electric plant,	184,092 20	
Substation equipment,	42,405 59	
Overhead lines,	118,572 29	
Underground conduits,	288,505 75	
Underground wires and cables,	224,513 35	
Transformers,	71,899 43	
Meters,	70,180 63	
Street lamps and fixtures,	39,458 86	
	<hr/>	\$2,012,263 03
Other assets:		
Work in progress,	\$6,152 89	
Cash,	114,775 36	
Due for electricity,	43,276 02	

Other assets — *Concluded.*

Sundry accounts due the company,	\$26,583 61	
Electric fuel on hand,	118,876 49	
Electric tools and implements,	5,414 98	
Other electric materials and supplies on hand,	50,004 41	
Garage equipment,	14,079 17	
Office furniture,	7,442 07	
Investments (securities),	9,600 00	
Investments (miscellaneous),	16,783 57	
		<u>\$412,988 57</u>
Total assets as per books of the company,	\$2,425,251 60	

LIABILITIES.

Capital stock,	\$1,008,050 00	
Coupon notes,	500,000 00	
Unpaid bills,	58,598 39	
Deposits by customers,	10,897 97	
Interest accrued but not due,	15,360 00	
Premium realized on stock issues,	464,262 50	
Depreciation reserve,	200,442 57	
Other reserves,	3,006 99	
Amounts due from the company, not included above,	12,534 30	
		<u>\$2,273,152 72</u>
Total liabilities as per books of the company,	\$2,273,152 72	
Profit and loss balance,	152,098 88	
		<u>\$2,425,251 60</u>
Total credits,	\$2,425,251 60	

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$416,334 59	
For distribution,	51,923 22	
management,	43,577 59	
taxes,	60,302 14	
incidentals,	11,216 56	
	<u>\$583,354 10</u>	
Income from sale of electricity,		\$726,404 12
other sources,		1,236 41
Balance to profit and loss,	144,286 43	
	<u>\$727,640 53</u>	<u>\$727,640 53</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$148,995 36
Balance of manufacturing account,		144,286 43
Interest received,		2,351 85
Rents,		443 86
Other items of income,		2,068 67
Interest paid,	\$47,196 35	
Dividends declared,	84,826 25	
Depreciation reserve,	11,810 75	
Other items,	2,213 94	
Balance June 30, 1919,	152,098 88	
	<u>\$298,146 17</u>	<u>\$298,146 17</u>

SALEM GAS LIGHT COMPANY.

ASSETS.

Gas plant:

Lands,	\$31,200 00
Buildings,	145,004 22
Machinery and equipment,	226,515 67
Holders,	111,184 00
Mains,	320,254 29
Services,	60,466 32
Meters,	127,978 56

 \$1,022,603 06

Other assets:

Office building,	\$83,175 30
Cash,	22,447 19
Due for gas,	6,154 25
Sundry accounts due the company,	12,905 28
Gas coal on hand,	18,465 64
Coke on hand,	4,402 50
Tar on hand,	4,033 33
Enrichers on hand,	3,279 05
Purifying materials on hand,	2,071 54
Other gas materials on hand,	12,823 87
Stoves on hand,	10,224 61
Gas fixtures on hand,	13,847 71
Gas tools and implements,	1,691 52
Stable and garage equipment,	6,985 33
Office furniture,	2,514 74
Deferred operating charges,	7,220 69
Investments (real estate),	6,711 12
Investments (securities),	16,652 82

 235,606 49

 Total assets as per books of the company, \$1,258,209 55

LIABILITIES.

Capital stock,	\$669,800 00
Notes payable,	292,500 00
Unpaid bills,	9,655 64
Deposits by customers,	7,912 00
Premium realized on stock issues,	111,060 00
Amounts due from the company, not included above,	918 54

 Total liabilities as per books of the company, \$1,091,846 18
 Profit and loss balance, 166,363 37

 Total credits, \$1,258,209 55

MANUFACTURING ACCOUNT.

Operating expenses:

At works,	\$203,511 92
For gas bought,	413 87
distribution,	23,767 69

DR.

CR.

Operating expenses — <i>Concluded.</i>				Dr.	Cr.
For management,		\$26,284	87		
taxes,		29,810	67		
incidentals,		4,579	42		
				\$288,368	44
Income from sale of gas,					\$298,509 61
residuals,					13,056 97
other sources,					1,355 96
Balance to profit and loss,				24,554 10	
				\$312,922 54	\$312,922 54

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$202,852 11
Balance of manufacturing account,		24,554 10
Interest received,		213 16
Rents,		1,889 61
Jobbing,		3,921 90
Other items of income,		6,972 13
Interest paid,	\$19,136 56	
Dividends declared,	53,584 00	
Depreciation,	147 41	
Other items,	1,171 67	
Balance June 30, 1919,	166,363 37	
	<hr/>	<hr/>
	\$240,403 01	\$240,403 01

SEEKONK ELECTRIC COMPANY.

ASSETS.

Electric plant:					
Overhead lines,	.	.	.	.	\$45,521 79
Transformers,	.	.	.	.	1,597 53
Meters,	.	.	.	.	2,882 56
Street lamps and fixtures,	.	.	.	.	1,756 37
					<hr/>
					\$51,758 25
Other assets:					
Cash,	.	.	.	.	\$503 35
Due for electricity,	.	.	.	.	486 87
					<hr/>
					990 22
					<hr/>
Total assets as per books of the company,	.	.	.	.	\$52,748 47

LIABILITIES.

Capital stock,	\$5,000	00
Notes payable,	42,000	00
Unpaid bills,	1,247	82
Depreciation reserve,	2,500	00
Total liabilities as per books of the company,	\$50,747	82
Profit and loss balance,	2,000	65
Total credits,	\$52,748	47

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
For current bought,	\$5,579 79	
distribution,	925 85	
management,	95 35	
taxes,	269 60	
incidentals,	10 33	
	<hr/>	
	\$6,880 92	
Income from sale of electricity,		\$11,654 01
other sources,		1,321 30
Balance to profit and loss,	6,094 39	
	<hr/>	<hr/>
	\$12,975 31	\$12,975 31

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$447 50
Balance of manufacturing account,		6,094 39
Interest received,		12 42
Interest paid,	\$2,653 66	
Dividends declared,	400 00	
Depreciation reserve,	1,500 00	
Balance June 30, 1919,	2,000 65	
	<hr/>	<hr/>
	\$6,554 31	\$6,554 31

SHIRLEY ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Lands,	\$550 00	
Buildings, -	3,041 15	
Steam plant,	1,650 00	
Electric plant,	41,061 86	
Overhead lines,	83,774 33	
Transformers,	5,675 45	
Meters,	7,996 07	
Street lamps and fixtures,	5,648 77	
	<hr/>	\$149,397 63
Other assets:		
Cash,	\$409 15	
Notes receivable,	5,000 00	
Due for electricity,	1,873 35	
Sundry accounts due the company,	115,274 99	
Electric fixtures on hand,	430 05	
Electric tools and implements,	432 29	
Other electric materials and supplies on hand,	7,050 78	
Stable and garage equipment,	2,249 26	
Office furniture and fixtures,	2,000 00	
Insurance,	423 77	
	<hr/>	135,143 64
Total assets as per books of the company,		\$284,541 27
Profit and loss balance,		7,730 00
		<hr/>
Total debits,		\$292,271 27

LIABILITIES.

Capital stock (common),	\$35,100 00
Capital stock (preferred),	35,100 00
Notes payable,	126,490 00
Unpaid bills,	89,992 76
Unpaid dividends,	1,053 00
Interest accrued but not due,	4,025 51
Amounts due from the company, not included above,	510 00
Total liabilities as per books of the company,	<u>\$292,271 27</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$688 73	
For current bought,	139,695 44	
distribution,	2,153 15	
management,	676 07	
taxes,	2,284 27	
incidentals,	1,264 44	
	<u>\$146,762 10</u>	
Income from sale of electricity,		\$156,203 44
other sources,		414 84
Balance to profit and loss,	9,856 18	
	<u>\$156,618 28</u>	<u>\$156,618 28</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance of manufacturing account,		\$9,856 18
Interest received,		46 41
Rents,		284 32
Transfer from depreciation reserve,		2,953 28
Interest paid,	\$7,786 66	
Dividends declared,	2,106 00	
Other items,	10,977 53	
Balance June 30, 1919,		7,730 00
	<u>\$20,870 19</u>	<u>\$20,870 19</u>

SOUTHEASTERN MASSACHUSETTS POWER AND ELECTRIC
COMPANY.

(Marion.)

ASSETS.

Gas plant:		
Lands and buildings,	\$3,029 69	
Machinery and equipment,	2,826 51	
Mains,	13,197 14	
Meters,	334 86	
	<u>\$19,388 20</u>	
Electric plant:		
Electric plant,	\$31,583 87	
Overhead lines,	275,650 74	
Underground conduits,	6,878 00	
Transformers,	10,540 76	
Meters,	13,061 58	
	<u>337,714 95</u>	

Other assets:

Work in progress,	\$13,214 87	
Inside wiring,	158 54	
Cash,	26,508 40	
Due for gas,	118 83	
Due for electricity,	19,327 49	
Sundry accounts due the company,	8,958 93	
Other gas materials on hand,	369 83	
Outside lamps rented,	14 71	
Motors,	2,120 58	
Electric tools and implements,	789 89	
Other electric materials and supplies on hand,	2,091 77	
Stable and garage equipment,	552 51	
Office furniture,	2,400 65	
Prepaid interest,	1,122 34	
Insurance,	514 57	
Prepaid taxes,	46 31	
Prepaid accounts,	1,850 11	
		<u>\$80,160 33</u>

Total assets as per books of the company, \$437,263 48

LIABILITIES.

Capital stock,	\$265,000 00
Coupon notes,	50,000 00
Other notes payable,	82,500 00
Unpaid bills,	12,175 47
Deposits by customers,	694 00
Interest accrued but not due,	437 50
Premium realized on stock issues,	23 00
Reserves,	4,838 00
Amounts due from the company, not included above,	3,334 19
Total liabilities as per books of the company,	<u>\$419,002 16</u>
Profit and loss balance,	18,261 32
Total credits,	<u>\$437,263 48</u>

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$1,181 37	
For distribution,	41 44	
	<u>\$1,222 81</u>	
Operating expenses (electric):		
For current bought,	\$81,388 22	
distribution,	8,676 05	
management,	6,522 03	
taxes,	6,153 05	
incidentals,	982 39	
	<u>103,721 74</u>	
Income from sale of gas,		\$611 02
sale of electricity,		147,027 38
other sources (electric),		4,296 96
Balance to profit and loss:		
Gas,		611 79
Electric,	47,602 60	
	<u>\$152,547 15</u>	<u>\$152,547 15</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$18,236 50
Balance of gas manufacturing account,	\$611 79	
Balance of electric manufacturing account,		47,602 60
Interest received,		3,000 86
Jobbing,		668 61
Other items of income,		2,998 24
Interest paid,	12,810 42	
Dividends declared,	21,200 00	
Depreciation,	10,770 30	
Other items,	8,852 98	
Balance June 30, 1919,	18,261 32	
	<hr/>	<hr/>
	\$72,506 81	\$72,506 81

SOUTHERN BERKSHIRE POWER AND ELECTRIC COMPANY.

ASSETS.

Electric plant:

Lands,	\$2,000 00	
Buildings,	13,027 99	
Electric plant,	9,722 45	
Overhead lines,	75,953 13	
Underground conduits,	10,025 05	
Underground wires and cables,	52,899 08	
Transformers,	10,216 34	
Meters,	7,977 50	
	<hr/>	\$181,821 54

Other assets:

Work in progress,	\$8,852 64	
House wiring,	16 66	
Cash,	44,556 68	
Due for electricity,	10,123 05	
Sundry accounts due the company,	1,802 59	
Electric tools and implements,	1,577 51	
Other electric materials and supplies on hand,	9,729 80	
Office furniture,	2,400 61	
Reserve fund,	20,016 90	
Prepaid taxes,	32 88	
Insurance,	291 53	
Investments (securities),	11,500 00	
Prepaid interest,	740 90	
	<hr/>	111,641 75

Total assets as per books of the company, \$293,463 29

LIABILITIES.

Capital stock,	\$133,500 00
Notes payable,	87,010 00
Unpaid bills,	6,965 85
Unpaid dividends,	4,005 00
Interest accrued but not due,	463 45

Premium realized on stock issues,	\$5,000 00
Reserves,	12,837 02
Amounts due from the company, not included above,	1,280 56

Total liabilities as per books of the company,	\$251,061 88
Profit and loss balance,	42,401 41

Total credits,	\$293,463 29
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MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
For current bought,	\$31,472 88	
distribution,	6,162 12	
management,	6,519 76	
taxes,	2,246 17	
incidentals,	834 33	
	<u>\$47,235 26</u>	
Income from sale of electricity,		\$63,601 37
Balance to profit and loss,	16,366 11	
	<u>\$63,601 37</u>	<u>\$63,601 37</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$11,671 10
Balance from Lenox Electric Company,		30,626 54
Balance of manufacturing account,		16,366 11
Interest received,		2,145 56
Jobbing,		644 65
Transfer from reserve,		9,300 00
Other items of income,		55 31
Interest paid,	\$6,891 74	
Dividends declared,	10,005 00	
Construction charged off,	7,432 77	
Depreciation,	1,871 38	
Reserve account,	600 00	
Other items,	1,606 97	
Balance June 30, 1919,	42,401 41	
	<u>\$70,809 27</u>	<u>\$70,809 27</u>

SPENCER GAS COMPANY.

ASSETS.

Gas plant:	
Lands,	\$5,812 85
Buildings,	13,629 95
Machinery and equipment,	51,434 75
Holders,	37,156 06
Mains,	57,020 90
Services,	4,383 12
Meters,	9,556 67
	<u>\$178,994 30</u>

Electric plant:

Buildings,	\$5,438 17
Steam plant,	6,222 73
Electric plant,	5,095 61
Overhead lines,	34,882 40
Transformers,	4,963 03
Meters,	4,117 80
Street lamps and fixtures,	5,528 37

 \$66,248 11

Other assets:

Office building,	\$3,832 33
Gas arc lamps,	33 47
Cash,	1,511 89
Due for gas,	3,524 24
Due for electricity,	3,614 43
Sundry accounts due the company,	1,323 83
Gas coal on hand,	3,500 04
Enrichers on hand,	843 07
Other gas materials on hand,	4,530 28
Tools and implements,	1,298 74
Other electric materials and supplies on hand,	2,565 87
Stable and garage equipment,	1,264 76
Office furniture,	1,201 25
Note discount prepaid,	4,940 00
Investments (securities),	5,000 00

 38,984 20

 Total assets as per books of the company, \$284,226 61

LIABILITIES.

Capital stock,	\$97,500 00
Bonds issued,	85,000 00
Notes payable,	80,500 00
Unpaid bills,	3,057 91
Deposits by customers,	519 50
Amounts due from the company, not included above,	16,500 16
Total liabilities as per books of the company,	\$283,077 57
Profit and loss balance,	1,149 04
Total credits,	\$284,226 61

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$26,009 61	
For distribution,	3,511 92	
management,	4,433 89	
taxes,	1,646 67	
incidentals,	1,565 11	
	<hr/>	
	\$37,167 20	
Operating expenses (electric):		
At station,	\$272 38	
For current bought,	24,315 41	
distribution,	2,580 77	
management,	3,161 64	
taxes,	448 11	
incidentals,	534 92	
	<hr/>	
	31,313 23	

	DR.	CR.
Income from sale of gas,		\$38,999 12
residuals,		95 95
sale of electricity,		45,411 65
other sources (electric),		83 75
Balance to profit and loss:		
Gas,	\$1,927 87	
Electric,	14,182 17	
	<hr/>	<hr/>
	\$84,590 47	\$84,590 47

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$2,543 43
Balance of gas manufacturing account,		1,927 87
Balance of electric manufacturing account,		14,182 17
Interest received,		122 10
Rents,		120 00
Jobbing,		1,779 06
Other items of income,		226 24
Interest paid,	\$10,695 34	
Dividends declared,	6,825 00	
Depreciation,	1,311 26	
Note discounted,	760 00	
Other items,	160 23	
Balance June 30, 1919,	1,149 04	
	<hr/>	<hr/>
	\$20,900 87	\$20,900 87

SPRINGFIELD (ELECTRIC).

(See UNITED ELECTRIC LIGHT COMPANY.)

SPRINGFIELD GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$157,729 24	
Buildings,	526,675 17	
Machinery and equipment,	1,239,872 20	
Street and arc lamps,	48,706 95	
Mains,	1,279,436 91	
Services,	102,423 39	
Meters,	511,991 57	
	<hr/>	\$3,866,835 53
Other assets:		
Office building,	\$76,931 78	
Work in progress,	270,598 23	
Cash,	163,365 93	
Notes receivable,	2,030 00	
Due for gas,	33,868 16	
Sundry accounts due the company,	186,380 89	
Gas coal on hand,	60,776 55	

Other assets — *Concluded.*

Coke on hand,	\$11,238 00	
Tar on hand,	10,777 79	
Ammonia on hand,	2,172 74	
Enrichers on hand,	16,814 72	
Purifying materials on hand,	1,923 18	
Other gas materials on hand,	152,552 34	
Other residual products,	4,096 30	
Gas fixtures on hand,	249 52	
Gas tools and implements,	13,496 90	
Stable and garage equipment,	34,618 29	
Office furniture,	18,278 47	
Insurance fund,	9,015 00	
Investments (real estate),	82,260 40	
Investments (securities),	39,300 00	
		<hr/>
		\$1,190,745 19

Total assets as per books of the company, \$5,057,580 72

LIABILITIES.

Capital stock,	\$2,170,400 00	
Capital stock subscribed,	51,100 00	
Coupon notes,	500,000 00	
Other notes payable,	410,000 00	
Unpaid bills,	74,223 69	
Deposits by customers,	18,731 64	
Interest matured,	1,770 00	
Interest accrued but not due,	3,550 72	
Premium realized and subscribed on stock issues,	1,499,411 00	
Depreciation reserve,	3,614 87	
Other reserves,	15,804 84	
Amounts due from the company, not included above,	42,304 48	
		<hr/>
Total liabilities as per books of the company,	\$4,790,911 24	
Profit and loss balance,	266,669 48	
		<hr/>
Total credits,	\$5,057,580 72	

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$806,434 95	
For distribution,	153,693 12	
management,	45,022 33	
taxes,	107,478 99	
incidentals,	25,633 11	
	<hr/>	
	\$1,138,262 50	
Income from sale of gas,		\$1,244,128 51
residuals,		122,302 12
other sources,		5,901 00
Balance to profit and loss,	234,069 13	
	<hr/>	<hr/>
	\$1,372,331 63	\$1,372,331 63

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$336,238 67
Balance of manufacturing account,		234,069 13
Interest received,		5,744 61

	Dr.	Cr.
Rents,		\$1,840 51
Other items of income,		9,872 73
Interest paid,	\$70,392 68	
Dividends declared,	238,839 50	
Other items,	11,863 99	
Balance June 30, 1919,	266,669 48	
	<hr/>	<hr/>
	\$587,765 65	\$587,765 65

SUBURBAN GAS AND ELECTRIC COMPANY.

(Revere.)

ASSETS.

Gas plant:

Machinery and equipment,	\$48,971 68
Mains,	338,937 24
Services,	84,588 22
Meters,	136,017 65

\$608,514 79

Electric plant:

Lands,	\$34,485 46
Buildings,	79,530 69
Steam plant,	103,127 46
Electric plant,	101,354 10
Overhead lines,	165,675 69
Underground conduits, wires and cables,	26,435 17
Transformers,	40,825 57
Meters,	81,107 59
Street lamps and fixtures,	5,282 17

637,823 90

Other assets:

Office building,	\$12,062 43
Work in progress,	1,889 41
Cash,	71,171 81
Due for gas,	8,280 93
Due for electricity,	19,884 06
Sundry accounts due the company,	22,828 11
Other gas materials on hand,	25,485 34
Stoves on hand,	793 04
Gas tools and implements,	1,597 73
Electric fuel on hand,	11,973 79
Electric tools and implements,	3,576 16
Other electric materials and supplies on hand,	10,605 24
Stable and garage equipment,	14,267 36
Office furniture,	6,787 28
Investments (real estate),	32,641 00
Investments (securities),	33,135 00

276,978 69

Total assets as per books of the company, \$1,523,317 38

LIABILITIES.

Capital stock,	\$834,500 00
Notes payable,	219,000 00
Unpaid bills,	32,398 65

Deposits by customers,	\$26,660 83
Interest accrued but not due,	2,320 46
Premium realized on stock issues,	156,900 00
Depreciation reserve,	128,281 99
Other reserves,	4,195 98
Amounts due from the company, not included above,	14,298 15
<hr/>	
Total liabilities as per books of the company,	\$1,418,556 06
Profit and loss balance,	104,761 32
<hr/>	
Total credits,	\$1,523,317 38

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
For gas bought,	\$192,429 14	
distribution,	34,047 44	
management,	16,451 08	
taxes,	18,884 47	
incidentals,	2,174 79	
	<hr/>	
	\$263,986 92	
Operating expenses (electric):		
At station,	\$11,044 72	
For current bought,	59,796 85	
distribution,	35,369 19	
management,	16,946 42	
taxes,	25,790 33	
incidentals,	5,248 32	
	<hr/>	
	154,195 83	
Income from sale of gas,		\$290,585 35
sale of electricity,		253,663 54
other sources (electric),		2,684 17
Balance to profit and loss:		
Gas,	26,598 43	
Electric,	102,151 88	
	<hr/>	
	\$546,933 06	\$546,933 06

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$111,224 99
Balance of gas manufacturing account,		26,598 43
Balance of electric manufacturing account,		102,151 88
Interest received,		2,730 62
Rents,		637 34
Other items of income,		708 08
Interest paid,	\$15,019 17	
Dividends declared,	83,450 00	
Depreciation reserve,	34,239 64	
Other items,	6,581 21	
Balance June 30, 1919,	104,761 32	
	<hr/>	
	\$244,051 34	\$244,051 34

SUNDERLAND ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:					
Overhead lines,	.	.	.	\$9,014 15	
Transformers,	.	.	.	1,368 32	
Meters,	.	.	.	933 10	
				<hr/>	\$11,315 57
Other assets:					
Cash,	.	.	.	\$1,469 37	
Due for electricity,	.	.	.	299 35	
Prepaid interest,	.	.	.	12 50	
				<hr/>	1,781 22
Total assets as per books of the company,					\$13,096 79
Profit and loss balance,	.	.	.		2,380 73
					<hr/>
Total debits,					\$15,477 52

LIABILITIES.

Capital stock,	.	.	.	.	.	\$11,000 00
Notes payable,	.	.	.	.	.	4,000 00
Unpaid bills,	.	.	.	.	.	317 28
Deposits by customers,	.	.	.	.	.	30 00
Amounts due from the company, not included above,	.	.	.	.	.	130 24
						<hr/>
Total liabilities as per books of the company,						\$15,477 52

MANUFACTURING ACCOUNT.

Operating expenses:				Dr.	Cr.
For current bought,	.	.	\$906 24		
distribution,	.	.	298 16		
management,	.	.	14 58		
taxes,	.	.	303 63		
incidentals,	.	.	36 17		
				<hr/>	
				\$1,558 78	
Income from sale of electricity,	.	.	.		\$3,218 72
Balance to profit and loss,	.	.	.	1,659 94	
				<hr/>	<hr/>
				\$3,218 72	\$3,218 72

PROFIT AND LOSS ACCOUNT.

				Dr.	Cr.
Balance June 30, 1918,	.	.	.	\$3,817 88	
Balance of manufacturing account,	.	.	.		\$1,659 94
Interest paid,	.	.	.	222 79	
Balance June 30, 1919,	.	.	.		2,380 73
				<hr/>	<hr/>
				\$4,040 67	\$4,040 67

TAUNTON GAS LIGHT COMPANY.

ASSETS.

Gas plant:			
Lands,	\$8,000 00		
Buildings,	57,839 27		
Machinery and equipment,	363,717 85		
Mains,	248,000 00		
Meters,	16,000 00		
			<hr/>
			\$693,557 12
Other assets:			
Office building,	\$15,000 00		
Cash,	6,321 92		
Due for gas,	30,884 41		
Sundry accounts due the company,	8,424 16		
Gas coal on hand,	25,778 48		
Coke on hand,	7,352 10		
Tar on hand,	715 72		
Ammonia on hand,	942 50		
Enrichers on hand,	2,017 42		
Purifying materials on hand,	2,200 00		
Other gas materials on hand,	756 70		
Stoves on hand,	909 45		
Gas fixtures on hand,	18,002 89		
Investments (real estate),	3,000 00		
Investments (securities),	1,094 88		
			<hr/>
			123,400 63
Total assets as per books of the company,			<hr/>
			\$816,957 75

LIABILITIES.

Capital stock,	\$330,000 00	
Notes payable,	302,000 00	
Unpaid bills,	5,876 17	
Deposits by customers,	585 00	
Premium realized on stock issues,	103,000 00	
Amounts due from the company, not included above,	3,420 60	
		<hr/>
Total liabilities as per books of the company,	\$744,881 77	
Profit and loss balance,	72,075 98	
		<hr/>
Total credits,	\$816,957 75	

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$209,156 39	
For distribution,	20,432 99	
management,	10,867 97	
taxes,	15,638 95	
incidentals,	3,203 67	
	<hr/>	
	\$259,299 97	
Income from sale of gas,		\$251,933 23
residuals,		49,544 90
Balance to profit and loss,	42,178 16	
	<hr/>	
	\$301,478 13	\$301,478 13

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$92,887 09
Balance of manufacturing account,		42,178 16
Interest received,		404 99
Rents,		575 04
Jobbing,		63 20
Interest paid,	\$15,810 12	
Dividends declared,	33,000 00	
Depreciation,	15,222 38	
Balance June 30, 1919,	72,075 98	
	<hr/>	<hr/>
	\$136,108 48	\$136,108 48

TURNERS FALLS.

(See FRANKLIN ELECTRIC LIGHT COMPANY.)

TURNERS FALLS POWER AND ELECTRIC COMPANY.

ASSETS.

Electric plant:

Lands,	\$273,140 84	
Buildings,	2,343,572 72	
Reservoirs, dams, lands and canals,	3,233,061 57	
Steam plant,	1,165,736 43	
Electric plant,	2,005,091 89	
Hydraulic plant equipment,	364,275 61	
Overhead lines,	1,932,274 89	
Transformers,	25,861 23	
Meters,	8,634 56	
	<hr/>	\$11,351,649 74

Other assets:

Office building,	\$13,021 78	
Other permanent structures,	297,920 60	
Cash,	172,957 48	
Notes receivable,	414,137 41	
Due for electricity,	112,290 90	
Sundry accounts due the company,	39,227 72	
Electric fuel on hand,	187,696 68	
Electric tools and implements,	6,906 90	
Other electric materials and supplies on hand,	96,654 56	
Stable and garage equipment,	30,422 55	
Office furniture,	6,312 15	
Development of storage,	47,477 33	
Prepaid accounts,	151,275 53	
Investments (securities, etc.),	646,000 00	
	<hr/>	2,222,301 59

Total assets as per books of the company, \$13,573,951 33

LIABILITIES.

Capital stock (common),	\$9,636,600 00
Capital stock (employees),	26,310 00
Notes payable,	2,800,000 00
Unpaid bills,	300,459 56
Unpaid dividends,	193,258 20
Interest accrued but not due,	13,559 55
Depreciation reserve,	12,000 00
Other reserves,	311,803 77
Amounts due from the company, not included above,	3,700 00

Total liabilities as per books of the company,	\$13,297,691 08
Profit and loss balance,	276,260 25
Total credits,	\$13,573,951 33

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$174,309 82	
For current bought,	104,743 00	
distribution,	93,802 90	
management,	58,445 24	
taxes,	140,000 84	
incidentals,	20,676 73	
	\$591,978 53	
Income from sale of electricity,		\$1,297,888 85
other sources,		59,863 77
Balance to profit and loss,	765,774 09	
	\$1,357,752 62	\$1,357,752 62

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$263,254 78
Balance of manufacturing account,		765,774 09
Interest received,		178,489 24
Rents,		8,181 30
Adjustment steam suspense,		34,716 43
Adjustment of dividend account,		24,091 67
Other items of income,		5,180 41
Interest paid,	\$185,900 69	
Dividends declared,	721,982 40	
Reserve for dividends,	32,122 00	
Depreciation reserve,	25,000 00	
Suspense account,	25,000 00	
Other items,	13,422 58	
Balance June 30, 1919,	276,260 25	
	\$1,279,687 92	\$1,279,687 92

TYNGSBORO ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:

Electric plant,	\$2,489 06
Overhead lines,	35,542 29
Rights of way,	2,130 26
Transformers,	2,593 07
Meters,	1,944 48
Street lamps and fixtures,	1,488 91

\$46,188 07

Other assets:

Cash,	\$111 37
Due for electricity,	1,144 84
Sundry accounts due the company,	1,140 33
Electric tools and implements,	89 44

2,485 98

Total assets as per books of the company,

\$48,674 05

Profit and loss balance,

4,986 53

Total debits,

\$53,660 58

LIABILITIES.

Capital stock,	\$7,500 00
Notes payable,	35,000 70
Unpaid bills,	8,430 26
Interest accrued but not due,	2,549 62
Amounts due from the company, not included above,	180 00

Total liabilities as per books of the company,

\$53,660 58

MANUFACTURING ACCOUNT.

Operating expenses:

At station,	\$92 50
For current bought,	451 36
distribution,	622 09
management,	282 75
taxes,	861 87
incidentals,	226 76

Dr.

Cr.

\$2,537 33

Income from sale of electricity,

\$3,320 85

Balance to profit and loss,

783 52

\$3,320 85

\$3,320 85

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,	\$2,121 80	
Balance of manufacturing account,		\$783 52
Interest received,		14 15
Interest paid,	2,169 69	
Other items,	1,492 71	
Balance June 30, 1919,	<hr/> \$5,784 20	<hr/> 4,986 53
		<hr/> \$5,784 20

UNION LIGHT AND POWER COMPANY.

(Franklin.)

ASSETS.

Electric plant:

Lands and buildings,	\$16,376 26
Steam plant,	12,019 01
Electric plant,	44,427 30
Overhead lines,	358,502 11
Transformers,	28,386 94
Meters,	26,718 23
Street lights,	1,072 00

 \$487,501 85

Other assets:

Work in progress,	\$26,490 97
House wiring,	1,270 66
Cash,	44,428 54
Notes receivable,	800 00
Due for electricity,	25,086 79
Sundry accounts due the company,	11,400 67
Motors and inside wiring,	18,412 50
Equipment, etc., leased,	4,384 18
Electric tools and implements,	1,748 21
Other electric materials and supplies on hand,	13,717 97
Stable and garage equipment,	4,462 19
Office furniture,	8,915 18
Reserve fund,	51,912 74
Prepaid coupon note expense,	7,605 76
Prepaid interest,	324 79
Insurance,	1,437 94
Prepaid taxes,	70 35
Investments (securities),	100 00
Prepaid accounts,	184 64

 222,754 08

 Total assets as per books of the company, \$710,255 93

LIABILITIES.

Capital stock,	\$422,800 00
Coupon notes,	200,000 00
Other notes payable,	28,400 00
Unpaid bills,	16,858 53
Deposits by customers,	659 00
Interest accrued but not due,	3,033 17
Reserves,	9,770 36
Amounts due from the company, not included above,	4,050 46

 Total liabilities as per books of the company, \$685,571 52
 Profit and loss balance, 24,684 41

 Total credits, \$710,255 93

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
For current bought,	\$113,162 32	
distribution,	11,262 85	
management,	12,370 20	
taxes,	10,294 76	
incidentals,	2,556 58	
	<hr/>	
	\$149,646 71	
Income from sale of electricity,		\$237,147 88
other sources,		2,522 75
Balance to profit and loss,	90,023 92	
	<hr/>	<hr/>
	\$239,670 63	\$239,670 63

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$24,592 07
Balance of manufacturing account,		90,023 92
Interest received,		5,094 13
Jobbing,		3,102 29
Other items of income,		1,626 41
Interest paid,	\$25,788 82	
Dividends declared,	32,652 00	
Construction charged off,	5,588 18	
Depreciation,	8,793 84	
Worcester Suburban Electric Company power agreement,	13,500 00	
Other items,	10,281 57	
Amount carried to reserve for dividends,	2,250 00	
Amount carried to reserve for bad debts,	900 00	
Balance June 30, 1919,	24,684 41	
	<hr/>	<hr/>
	\$124,438 82	\$124,438 82

UNITED ELECTRIC LIGHT COMPANY.

(Springfield.)

ASSETS.

Electric plant:		
Lands,	\$447,921 79	
Buildings,	1,045,793 30	
Steam plant,	999,884 12	
Electric plant,	688,057 65	
Hydraulic plant equipment,	54,270 22	
Overhead lines,	196,240 95	
Underground conduits,	1,013,664 91	
Underground wires and cables,	1,011,559 04	
Transformers,	291,834 60	
Meters,	167,563 46	
Street lamps and fixtures,	130,704 92	
	<hr/>	\$6,047,494 96
Other assets:		
Office building,	\$71,086 69	
Cash,	34,504 69	
Due for electricity,	95,554 53	

Other assets — *Concluded.*

Sundry accounts due the company,	\$11,131 12	
Electric fuel on hand,	138,114 98	
Electric tools and implements,	2,246 10	
Other electric materials and supplies on hand,	213,233 77	
Stable and garage equipment,	35,506 79	
Office furniture,	3,014 48	
Investments (securities),	109,500 00	
	<hr/>	\$713,893 15

Total assets as per books of the company, \$6,761,388 11

LIABILITIES.

Capital stock,	\$2,400,000 00
Coupon notes,	1,500,000 00
Other notes payable,	470,000 00
Unpaid bills,	191,664 27
Deposits by customers,	39,193 04
Premium realized on stock issues,	1,367,500 00
Amounts due from the company, not included above,	25,734 00

Total liabilities as per books of the company, \$5,994,091 31

Profit and loss balance, 767,296 80

Total credits, \$6,761,388 11

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$535,681 38	
For current bought,	71,536 80	
distribution,	159,441 99	
management,	115,809 09	
taxes,	112,046 36	
incidentals,	24,116 30	
	<hr/>	
	\$1,018,631 92	
Income from sale of electricity,		\$1,681,625 21
Balance to profit and loss,	662,993 29	
	<hr/>	
	\$1,681,625 21	\$1,681,625 21

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$705,503 40
Balance of manufacturing account,		662,993 29
Interest received,		3,481 94
Rents,		9,367 14
Other items of income,		83 13
Interest paid,	\$124,381 50	
Dividends declared,	288,000 00	
Discount on long term notes,	41,316 68	
Depreciation,	133,999 07	
Removing foundations of No. 1 station building,	12,026 78	
Other items,	14,408 07	
Balance June 30, 1919,	767,296 80	
	<hr/>	
	\$1,381,428 90	\$1,381,428 90

VINEYARD LIGHTING COMPANY.

(Oak Bluffs.)

ASSETS.

Gas plant:

Lands and buildings,	\$2,797 81
Machinery and equipment,	10,062 36
Mains,	9,415 72
Services,	1,660 66
Meters,	2,689 57

\$26,626 12

Electric plant:

Lands,	\$6,816 25
Buildings,	14,971 51
Steam plant,	43,686 83
Electric plant,	17,733 39
Overhead lines,	52,716 06
Transformers,	5,463 73
Meters,	7,447 45
Street lamps and fixtures,	15,006 19

163,841 41

Other assets:

Cash,	\$5,592 38
Notes receivable,	68 42
Due for gas,	588 53
Due for electricity,	4,634 06
Gas coal on hand,	880 90
Enrichers on hand,	100 80
Other gas materials on hand,	93 00
Electric fuel on hand,	3,989 70
Other electric materials and supplies on hand,	1,842 12
Stable and garage equipment,	4,128 91
Office furniture,	593 28

22,512 10

Total assets as per books of the company,

\$212,979 63

Profit and loss balance,

35,533 96

Total debits,

\$248,513 59

LIABILITIES.

Capital stock,	\$25,000 00
Coupon notes,	348 00
Other notes payable,	15,477 52
Unpaid bills,	5,027 47
Deposits by customers,	3,494 79
Amounts due from the company, not included above,	199,165 81

Total liabilities as per books of the company,

\$248,513 59

MANUFACTURING ACCOUNT.

Operating expenses (gas):

At works,	\$2,632 31
For distribution,	97 36
management,	298 45
taxes,	600 37
incidentals,	38 27

Dr.

Cr.

\$3,666 76

	DR.	CR.
Operating expenses (electric):		
At station,	\$14,200 54	
For distribution,	6,189 59	
management,	3,554 91	
taxes,	6,986 80	
incidentals,	840 24	
	<hr/>	
	\$31,772 08	
Income from sale of gas,		\$3,251 60
sale of electricity,		33,462 34
Balance to profit and loss:		
Gas,		415 16
Electric,	1,690 26	
	<hr/>	<hr/>
	\$37,129 10	\$37,129 10

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,	\$31,826 17	
Balance of gas manufacturing account,	415 16	
Balance of electric manufacturing account,		\$1,690 26
Other items of income,		4,044 71
Interest paid,	9,027 60	
Balance June 30, 1919,		35,533 96
	<hr/>	<hr/>
	\$41,268 93	\$41,268 93

WAITE AND SMITH.

(South Dartmouth.)

MANUFACTURING ACCOUNT TO SEPT. 30, 1918.

	DR.	CR.
Operating expenses:		
At works,	\$336 89	
For distribution,	25 00	
management,	20 00	
taxes,	11 20	
	<hr/>	
	\$393 09	
Income from sale of gas,		\$273 62
Balance to profit and loss,		119 47
	<hr/>	<hr/>
	\$393 09	\$393 09

WARE ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Lands and buildings,	\$14,097 48	
Steam plant,	17,924 18	
Electric plant,	47,993 52	
Overhead lines,	110,260 13	
Transformers,	5,987 20	
Meters,	8,920 43	
Street lamps and fixtures,	2,850 00	
	<hr/>	
		\$208,032 94

Other assets:

Work in progress and construction expense,	\$8,173 81	
House and store wiring,	4,180 58	
Cash,	38,968 16	
Due for electricity,	5,752 87	
Sundry accounts due the company,	5,594 45	
Motors,	12,301 53	
Electric tools and implements,	309 40	
Office furniture,	1,325 03	
Reserve fund,	4,409 38	
Prepaid interest,	1,557 63	
Prepaid taxes, etc.,	58 76	
Insurance,	593 41	
Investments (securities),	2,500 00	
		<u>\$85,724 99</u>
Total assets as per books of the company,		\$293,757 93

LIABILITIES.

Capital stock,	\$132,000 00
Notes payable,	147,350 00
Unpaid bills,	3,303 78
Deposits by customers,	350 25
Interest accrued but not due,	428 96
Reserves,	1,855 03
Amounts due from the company, not included above,	1,973 93
	<u>\$287,261 95</u>
Total liabilities as per books of the company,	\$287,261 95
Profit and loss balance,	6,495 98
	<u>\$293,757 93</u>
Total credits,	\$293,757 93

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
For current bought,	\$24,664 76	
distribution,	3,715 13	
management,	4,079 43	
taxes,	4,133 09	
incidentals,	735 27	
	<u>\$37,327 68</u>	
Income from sale of electricity,		\$50,956 65
other sources,		7,224 44
Balance to profit and loss,	20,853 41	
	<u>\$58,181 09</u>	<u>\$58,181 09</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$6,489 80
Balance of manufacturing account,		20,853 41
Interest received,		1,158 68
Other items of income,		125 46
Interest paid,	\$10,096 46	
Dividends declared,	9,240 00	
Construction charged off,	400 00	
Depreciation,	1,022 76	
Other items,	1,372 15	
Balance June 30, 1919,	6,495 98	
	<u>\$28,627 35</u>	<u>\$28,627 35</u>

WARE GAS COMPANY.

(See OTIS COMPANY.)

WEBSTER AND SOUTHBRIDGE GAS AND ELECTRIC COMPANY.

ASSETS.

Gas plant:

Buildings,	\$31,694 70
Machinery and equipment,	86,545 96
Mains,	144,678 45
Services,	11,288 15
Meters,	40,802 12

 \$315,009 38

Electric plant:

Lands,	\$35,795 39
Buildings,	115,433 69
Steam plant,	158,751 06
Electric plant,	87,137 03
Overhead lines,	183,370 10
Underground conduits,	5,417 00
Underground wires and cables,	1,179 00
Transformers,	74,180 78
Meters,	37,492 63
Street lamps and fixtures,	2,185 00

 700,941 68

Other assets:

Office building,	\$21,226 29
Cash,	29,534 57
Notes receivable,	15,777 51
Due for gas,	14,267 79
Due for electricity,	26,850 33
Sundry accounts due the company,	5,672 26
Gas coal on hand,	4,925 89
Enrichers on hand,	2,290 55
Purifying materials on hand,	565 43
Other gas materials on hand,	19,314 25
Gas tools and implements,	1,996 00
Electric fuel on hand,	37,380 52
Electric tools and implements,	3,340 53
Other electric materials and supplies on hand,	12,518 64
Stable and garage equipment,	9,275 29
Office furniture,	4,426 32
Prepaid interest,	663 69
Note expense prepaid,	4,572 80
Insurance and taxes prepaid,	3,063 02
Investments (securities),	4,706 78

 222,368 46

 Total assets as per books of the company, \$1,238,319 52

LIABILITIES.

Capital stock,	\$600,000 00
Bonds issued,	60,000 00
Coupon notes,	250,000 00
Other notes payable,	130,000 00
Unpaid bills,	38,924 57
Deposits by customers,	606 71
Unpaid dividends,	12,000 00
Interest accrued but not due,	8,623 33
Reserves,	9 94
Amounts due from the company, not included above,	8,625 06
Total liabilities as per books of the company,	\$1,108,789 61
Profit and loss balance,	129,529 91
Total credits,	\$1,238,319 52

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas):		
At works,	\$65,699 65	
For distribution,	8,452 55	
management,	6,807 04	
taxes,	5,974 05	
incidentals,	2,671 33	
	<hr/>	
	\$89,604 62	
Operating expenses (electric):		
At station,	\$169,176 75	
For distribution,	23,234 03	
management,	9,829 61	
taxes,	11,839 80	
incidentals,	8,241 33	
	<hr/>	
	222,321 52	
Income from sale of gas,		\$122,804 27
sale of electricity,		273,664 77
other sources (electric),		7 42
Balance to profit and loss:		
Gas,	33,199 65	
Electric,	51,350 67	
	<hr/>	
	\$396,476 46	\$396,476 46

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$141,414 90
Balance of gas manufacturing account,		33,199 65
Balance of electric manufacturing account,		51,350 67
Interest received,		356 77
Rents,		507 21
Jobbing,		2,815 55
Other items of income,		148 00
Interest paid,	\$22,417 08	
Dividends declared,	48,000 00	
Depreciation,	26,359 89	
Other items,	3,485 87	
Balance June 30, 1919,	129,529 91	
	<hr/>	
	\$229,792 75	\$229,792 75

WESTBOROUGH GAS AND ELECTRIC COMPANY.

(Marlborough Electric Company, Lessee.)

ASSETS.

Electric plant:

Lands,	\$1,250 00
Buildings,	3,793 78
Steam plant,	3,292 28
Electric plant,	12,468 28
Overhead lines,	60,414 78
Transformers,	6,845 00
Meters,	11,737 07
Street lamps and fixtures,	518 00

\$100,319 19

Other assets:

Cash,	\$2,099 86
Sundry accounts due the company,	449 40
Motors on hand,	430 71
Office furniture,	393 29
Reserve fund,	9,824 00
Investments (real estate),	1,778 10

14,975 36

Total assets as per books of the company, \$115,294 55

LIABILITIES.

Capital stock,	\$36,500 00
Bonds issued,	10,000 00
Coupon notes,	2,000 00
Other notes payable,	4,000 00
Interest accrued but not due,	383 50
Reserves,	912 50
Amounts due from the company, not included above,	44,108 04

Total liabilities as per books of the company, \$97,904 04

Profit and loss balance, 17,390 51

Total credits, \$115,294 55

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$17,047 00
Interest received,		1,184 34
Rents,		3,650 00
For depreciation,		2,000 00
Interest paid,	\$840 83	
Dividends declared,	3,650 00	
Depreciation,	2,000 00	
Balance June 30, 1919,	17,390 51	
	<hr/> \$23,881 34	<hr/> \$23,881 34

WEST BOSTON GAS COMPANY.

ASSETS.

Gas plant:			
Lands,	\$16,185	52	
Buildings,	30,357	33	
Machinery and equipment,	122,821	72	
Mains,	49,750	80	
			<hr/>
			\$219,115 37
Other assets:			
Cash,	\$5,135	55	
Due for gas,	15,163	71	
Sundry accounts due the company,	1,670	10	
Gas coal on hand,	6,879	42	
Tar on hand,	1,421	98	
Enrichers on hand,	2,590	59	
Purifying materials on hand,	883	27	
Other gas materials on hand,	876	51	
Office furniture,	56	00	
Reserve fund,	3,123	70	
Investments (securities),	9,000	00	
			<hr/>
			46,800 83
			<hr/>
Total assets as per books of the company,			\$265,916 20

LIABILITIES.

Capital stock,	\$175,000	00	
Notes payable,	64,000	00	
Unpaid bills,	5,304	93	
Interest due but not paid,	706	51	
Reserves,	12,123	70	
Amounts due from the company, not included above,	1,986	50	
			<hr/>
Total liabilities as per books of the company,	\$259,121	64	
Profit and loss balance,	6,794	56	
			<hr/>
Total credits,			\$265,916 20

MANUFACTURING ACCOUNT.

Operating expenses:		DR.	CR.
At works,	\$105,897	15	
For distribution,	910	38	
management,	4,982	21	
taxes,	4,592	18	
incidentals,	2,403	14	
		<hr/>	
		\$118,785	06
Income from sale of gas,			\$134,490 86
residuals,			4,812 33
Balance to profit and loss,		20,518	13
		<hr/>	<hr/>
		\$139,303	19
			\$139,303 19

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$4,201 63
Balance of manufacturing account,		20,518 13
Interest received,		40 16
From reserve account,		2,625 00
Interest paid,	\$4,068 45	
Dividends declared,	10,500 00	
Depreciation reserve,	6,021 91	
Balance June 30, 1919,	6,794 56	
	<hr/>	<hr/>
	\$27,384 92	\$27,384 92

WEYMOUTH LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:		
Lands and buildings,	\$72,606 07	
Steam plant,	180,751 19	
Electric plant,	67,588 05	
Overhead lines,	336,697 91	
Transformers,	24,944 80	
Meters,	26,169 78	
Street lamps and fixtures,	1,694 70	
	<hr/>	\$710,452 50
Other assets:		
Office building,	\$7,800 42	
Work in progress and construction expense,	39,193 47	
Cash,	233,616 00	
House wiring rented,	638 37	
Due for electricity,	28,965 64	
Sundry accounts due the company,	29,109 52	
Suspense account,	3,796 81	
Electric fuel on hand,	32,122 43	
Motors,	20,724 82	
Electric tools and implements,	3,884 61	
Other electric materials and supplies on hand,	26,336 83	
Stable and garage equipment,	3,921 04	
Office furniture,	3,673 91	
Prepaid interest,	6,268 81	
Prepaid taxes,	81 48	
Insurance,	1,856 57	
Prepaid accounts,	53 66	
	<hr/>	442,044 39
Total assets as per books of the company,		<hr/> \$1,152,496 89

LIABILITIES.

Capital stock,	\$444,000 00
Notes payable,	583,200 00
Unpaid bills,	9,451 22
Deposits by customers,	2,160 40
Interest accrued but not due,	3,292 18

Premium realized on stock issues,	\$101,400 00
Reserves,	1,305 83
Amounts due from the company, not included above,	<u>7,174 37</u>
Total liabilities as per books of the company,	\$1,151,984 00
Profit and loss balance,	<u>512 89</u>
Total credits,	\$1,152,496 89

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$138,869 30	
For distribution,	16,276 51	
management,	7,898 12	
taxes,	14,529 97	
incidentals,	<u>4,520 52</u>	
	\$182,094 42	
Income from sale of electricity,		\$232,134 97
other sources,		15,185 97
Balance to profit and loss,	<u>65,226 52</u>	
	\$247,320 94	<u>\$247,320 94</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$6,049 81
Balance of manufacturing account,		65,226 52
Interest received,		10,556 07
Rents,		195 00
Jobbing,		1,215 51
Reserve for auto depreciation,		1,464 20
Reserve for dividends,		583 33
Other items of income,		313 76
Interest paid,	\$38,681 94	
Dividends declared,	41,675 00	
Construction charged off,	188 30	
Reserve for bad debts,	800 00	
Other items,	3,746 07	
Balance June 30, 1919,	<u>512 89</u>	
	\$85,604 20	<u>\$85,604 20</u>

WILLIAMSBURG.

(See MILL RIVER ELECTRIC LIGHT COMPANY.)

WILLIAMSTOWN GAS COMPANY.

ASSETS.

Gas plant:	
Lands,	\$1,045 00
Buildings,	1,314 17
Machinery and equipment,	1,405 93
Mains,	24,797 18
Services,	5,359 21
Meters,	<u>3,999 11</u>
	\$37,920 60

Electric plant:

Overhead lines,	\$23,175 89
Transformers,	4,789 12
Meters,	5,359 23
Street lamps and fixtures,	2,352 06

\$35,676 30

Other assets:

Cash,	\$2,737 75
Due for gas,	1,762 46
Due for electricity,	2,582 76
Sundry accounts due the company,	637 30
Other gas materials on hand,	797 87
Tools and implements,	282 58
Other electric materials and supplies on hand,	1,096 67
Stable and garage equipment,	79 75
Office furniture,	536 49
Note discount,	2,665 00
Investments (real estate),	3,600 00
Investments (securities),	5,000 00

21,778 63Total assets as per books of the company, \$95,375 53

LIABILITIES.

Capital stock,	\$40,000 00
Notes payable,	45,500 00
Unpaid bills,	3,294 04
Deposits by customers,	857 86
Interest due but not paid,	4 99
Amounts due from the company, not included above,	4,789 96
Total liabilities as per books of the company,	\$94,446 85
Profit and loss balance,	928 68
Total credits,	<u>\$95,375 53</u>

MANUFACTURING ACCOUNT.

Operating expenses (gas):

At works,	\$2 00
For gas bought,	14,040 08
distribution,	1,177 71
management,	1,694 55
taxes,	635 16
incidentals,	129 76

\$17,679 26

Operating expenses (electric):

At station,	\$964 37
For current bought,	12,126 90
distribution,	2,469 31
management,	3,097 64
taxes,	1,270 35
incidentals,	355 97

20,284 54Income from sale of gas, \$15,907 68
sale of electricity, 26,350 60

Balance to profit and loss:

Gas,	1,771 58
Electric,	6,066 06
	<u>\$44,029 86</u>
	<u>\$44,029 86</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$2,996 42
Balance of gas manufacturing account,	\$1,771 58	
Balance of electric manufacturing account,		6,066 06
Interest received,		47 70
Rents,		150 00
Interest paid,	3,143 86	
Dividends declared,	2,400 00	
Depreciation,	135 46	
Note discounted,	410 00	
Other items,	470 60	
Balance June 30, 1919,	928 68	
	<hr/>	
	\$9,260 18	\$9,260 18

WINCHENDON ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:		
Lands,	\$118,210 25	
Buildings,	6,188 95	
Reservoirs, dams and canals,	64,724 35	
Electric plant,	19,180 98	
Hydraulic plant equipment,	38,508 35	
Overhead lines,	43,795 66	
Transformers,	8,537 44	
Meters,	6,405 58	
	<hr/>	\$305,551 56
Other assets:		
Work in progress,	\$8,165 85	
House wiring,	263 46	
Cash,	38,505 91	
Due for electricity,	7,351 95	
Sundry accounts due the company,	5,391 83	
Motors,	785 76	
Electric tools and implements,	738 50	
Other electric materials and supplies on hand,	3,186 86	
Stable and garage equipment,	377 04	
Office furniture,	2,231 67	
Reserve fund,	3,875 22	
Interest prepaid,	1,132 69	
Insurance,	800 99	
Taxes prepaid,	29 04	
	<hr/>	72,836 77
Total assets as per books of the company,		<hr/> \$378,388 33

LIABILITIES.

Capital stock,	\$227,000 00
Notes payable,	113,800 00
Unpaid bills,	2,487 69

Interest accrued but not due,	\$261 65
Reserve,	5,576 66
Amounts due from the company, not included above,	3,313 14
<hr/>	
Total liabilities as per books of the company,	\$352,439 14
Profit and loss balance,	25,949 19
<hr/>	
Total credits,	\$378,388 33

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$4,150 07	
For current bought,	9,083 71	
distribution,	2,998 55	
management,	5,004 98	
taxes,	7,435 85	
incidentals,	1,115 08	
	<hr/>	
	\$29,788 24	
Income from sale of electricity,		\$49,013 55
other sources,		2,758 68
Balance to profit and loss,	21,983 99	
	<hr/>	<hr/>
	\$51,772 23	\$51,772 23

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$30,805 40
Balance of manufacturing account,		21,983 99
Interest received,		1,369 17
Jobbing,		1,404 33
Other items of income,		98 19
Interest paid,	\$8,180 52	
Dividends declared,	18,160 00	
Reserve for bad debts,	400 00	
Other items,	2,971 37	
Balance June 30, 1919,	25,949 19	
	<hr/>	<hr/>
	\$55,661 08	\$55,661 08

WOBURN GAS LIGHT COMPANY.

ASSETS.

Gas plant:	
Lands,	\$4,400 00
Buildings,	9,900 00
Machinery, equipment and holders,	28,600 00
Mains and services,	45,500 00
Meters,	6,213 53
	<hr/>
	\$94,613 53
Other assets:	
Cash,	\$1,783 71
Due for gas,	4,194 69
Sundry accounts due the company,	626 02

Other assets — *Concluded.*

Gas coal on hand,	\$1,507 50	
Coke on hand,	2,500 00	
Tar on hand,	100 00	
Enrichers on hand,	50 00	
Purifying materials on hand,	50 00	
Stoves on hand,	200 00	
Gas fixtures on hand,	50 00	
Gas tools and implements,	100 00	
Office furniture,	300 00	
		<hr/>
		\$11,461 92

Total assets as per books of the company, \$106,075 45

LIABILITIES.

Capital stock,	\$45,100 00
Notes payable,	18,000 00
Deposits by customers,	496 00

Total liabilities as per books of the company, \$63,596 00
 Profit and loss balance, 42,479 45

Total credits, \$106,075 45

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$34,191 43	
For distribution,	2,026 46	
management,	4,280 15	
taxes,	1,942 44	
incidentals,	1,154 25	
	<hr/>	
	\$43,594 73	
Income from sale of gas,		\$38,044 21
residuals,		8,387 05
other sources,		181 79
Balance to profit and loss,	3,018 32	
	<hr/>	<hr/>
	\$46,613 05	\$46,613 05

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$42,479 45
Balance of manufacturing account,		3,018 32
Jobbing,		166 56
Interest paid,	\$961 60	
Dividends declared,	1,804 00	
Depreciation,	172 10	
Other items,	247 18	
Balance June 30, 1919,	42,479 45	
	<hr/>	<hr/>
	\$45,664 33	\$45,664 33

WORCESTER COUNTY GAS COMPANY.

ASSETS.

Gas plant:

Lands,	\$4,832 50
Buildings,	19,898 65
Machinery and equipment,	31,842 16
Holders,	11,243 00
Mains,	203,003 67
Services,	43,928 02
Meters,	18,969 47

\$333,717 47

Other assets:

Office building,	\$3,621 91
Gas arc lamps,	147 80
Cash,	570 10
Due for gas,	6,207 75
Sundry accounts due the company,	1,405 30
Gas coal on hand,	1,906 84
Enrichers on hand,	576 36
Other gas materials on hand,	8,439 14
Fixtures on hand,	13 00
Gas tools and implements,	632 35
Stable and garage equipment,	228 00
Office furniture,	1,037 44
Note discount,	4,615 00
Investments (securities),	5,000 00

34,400 99

Total assets as per books of the company,	\$368,118 46
Profit and loss balance,	47,081 42
Total debits,	<hr/> \$415,199 88

LIABILITIES.

Capital stock,	\$285,000 00
Notes payable,	75,500 00
Unpaid bills,	2,753 09
Deposits by customers,	804 91
Amounts due from the company, not included above,	51,141 88
Total liabilities as per books of the company,	<hr/> \$415,199 88

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$17,155 93	
For gas bought,	14,559 84	
distribution,	8,040 06	
management,	5,732 92	
taxes,	3,326 09	
incidentals,	1,669 84	
	<hr/> \$50,484 68	
Income from sale of gas,		\$57,466 84
residuals,		112 48
Balance to profit and loss,	7,094 64	
	<hr/> \$57,579 32	<hr/> \$57,579 32

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,	\$45,074 02	
Balance of manufacturing account,		\$7,094 64
Interest received,		109 35
Jobbing,		671 04
Other items of income,		141 63
Interest paid,	8,708 84	
Depreciation,	289 35	
Note discounted,	710 00	
Other items,	315 87	
Balance June 30, 1919,		47,081 42
	<hr/>	<hr/>
	\$55,098 08	\$55,098 08

WORCESTER ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:

Lands,	\$221,973 01	
Buildings,	478,450 72	
Leicester plant,	21,514 15	
Steam plant,	751,178 79	
Electric plant,	359,754 75	
Overhead lines,	254,152 08	
Underground conduits,	664,426 86	
Underground wires and cables,	629,413 68	
Transformers,	75,784 65	
Meters,	77,735 90	
Street lamps and fixtures,	23,652 97	
	<hr/>	\$3,558,037 56

Other assets:

Office building,	\$56,603 63	
Cash,	114,585 62	
Due for electricity,	129,639 51	
Sundry accounts due the company,	73,836 36	
Electric fuel on hand,	103,551 29	
Motors on hand,	26,744 55	
Electric fixtures on hand,	4,242 50	
Electric tools and implements,	3,595 56	
Other electric materials and supplies on hand,	151,172 82	
Stable and garage equipment,	9,706 05	
Office furniture,	11,881 37	
Reserve fund,	14,770 22	
Investments (securities),	216,460 00	
	<hr/>	916,789 48

Total assets as per books of the company, \$4,474,827 04

LIABILITIES.

Capital stock,	\$1,600,000 00
Notes payable,	880,510 76
Unpaid bills,	131,660 46

Deposits by customers,	\$21,778 25
Interest accrued but not due,	1,476 74
Premium realized on stock issues,	<u>1,090,000 00</u>
Total liabilities as per books of the company,	\$3,725,426 21
Profit and loss balance,	<u>749,400 83</u>
Total credits,	\$4,474,827 04

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$726,295 86	
For current bought,	9,249 20	
distribution,	196,452 78	
management,	112,663 13	
taxes,	106,230 74	
incidentals,	<u>35,891 01</u>	
	\$1,186,782 72	
Income from sale of electricity,		\$1,734,423 11
other sources,		<u>36,020 51</u>
Balance to profit and loss,	<u>583,660 90</u>	
	\$1,770,443 62	\$1,770,443 62

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$747,936 47
Balance of manufacturing account,		583,660 90
Interest received,		17,548 57
Rents,		8,477 00
Jobbing,		<u>25,251 33</u>
Interest paid,	\$41,181 03	
Dividends declared,	343,346 88	
Depreciation,	234,017 45	
Shrinkage on Liberty Bonds sold for dividends,	8,653 12	
Other items,	6,274 96	
Balance June 30, 1919,	<u>749,400 83</u>	
	\$1,382,874 27	\$1,382,874 27

WORCESTER GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$2,099,610 16	
Machinery and equipment,	808,287 17	
Holder,	629,072 24	
Mains,	448,289 19	
Meters,	<u>150,503 27</u>	
		\$4,135,762 03
Other assets:		
Office building,	\$45,000 00	
Cash,	85,098 40	
Due for gas,	106,832 74	
Sundry accounts due the company,	34,931 07	
Gas coal on hand,	41,486 51	
Coke on hand,	73,224 00	
Tar on hand,	<u>5,370 93</u>	

Other assets — *Concluded.*

Enrichers on hand,	\$34,282 28	
Purifying materials on hand,	1,853 75	
Other gas materials on hand,	103,448 40	
Stoves on hand,	27,333 69	
Gas fixtures on hand,	24,274 24	
Stable and garage equipment,	11,448 13	
Office furniture,	5,230 06	
Interest prepaid,	7,291 72	
Insurance,	20,594 41	
Investments (securities),	14,650 00	
		<u>\$642,350 33</u>
Total assets as per books of the company,		\$4,778,112 36

LIABILITIES.

Capital stock,	\$1,400,000 00	
Coupon notes,	500,000 00	
Other notes payable,	1,655,000 00	
Unpaid bills,	42,927 92	
Deposits by customers,	104,467 94	
Unpaid dividends,	14,000 00	
Interest accrued but not due,	9,486 66	
Premium realized on stock issues,	850,000 00	
Reserves,	16,239 04	
Amounts due from the company, not included above,	17,623 14	
Total liabilities as per books of the company,	\$4,609,744 70	
Profit and loss balance,	168,367 66	
Total credits,		<u>\$4,778,112 36</u>

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$880,846 86	
For distribution,	101,651 11	
management,	56,393 11	
taxes,	83,460 73	
incidentals,	16,967 49	
	<u>\$1,139,319 30</u>	
Income from sale of gas,		\$1,194,363 31
residuals,		164,839 84
Balance to profit and loss,	219,883 85	
	<u>\$1,359,203 15</u>	<u>\$1,359,203 15</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$165,102 85
Balance of manufacturing account,		219,883 85
Interest received,		1,032 48
Rents,		98 04
Interest paid,	\$131,545 99	
Dividends declared,	56,000 00	
Depreciation,	23,205 03	
Other items,	7,898 54	
Balance June 30, 1919,	168,367 66	
	<u>\$387,017 22</u>	<u>\$387,017 22</u>

WORCESTER SUBURBAN ELECTRIC COMPANY.

ASSETS.

Electric plant:

Lands and buildings,	\$79,110 69	
Steam plant,	93,259 76	
Electric plant,	117,338 53	
Overhead lines,	495,301 90	
Transformers,	65,073 68	
Meters,	50,105 08	
		<hr/>
		\$900,189 64

Other assets:

Work in progress,	\$19,736 43	
House wiring,	2,349 54	
Cash,	80,070 28	
Due for electricity,	20,646 36	
Sundry accounts due the company,	10,705 03	
Motors,	4,547 08	
Electric tools and implements,	1,505 15	
Other electric materials and supplies on hand,	10,457 79	
Stable and garage equipment,	2,430 74	
Office furniture,	5,174 20	
Reserve funds,	36,635 54	
Prepaid accounts,	4,323 84	
Insurance, interest and taxes,	4,710 25	
Investments (securities),	58,181 50	
		<hr/>
		261,473 73

Total assets as per books of the company, \$1,161,663 37

LIABILITIES.

Capital stock,	\$800,000 00	
Coupon notes,	155,000 00	
Other notes payable,	66,100 00	
Unpaid bills,	22,942 01	
Deposits by customers,	3,429 04	
Unpaid dividends,	20,000 00	
Interest accrued but not due,	3,260 30	
Premium realized on stock issues,	50,000 00	
Reserves,	7,357 41	
Amounts due from the company, not included above,	17,134 10	
		<hr/>

Total liabilities as per books of the company, \$1,145,222 86

Profit and loss balance, 16,440 51

Total credits, \$1,161,663 37

MANUFACTURING ACCOUNT.

Operating expenses:

For current bought,	\$172,502 26
distribution,	26,366 73

DR.

CR.

Operating expenses — *Concluded.*

	DR.	CR.
For management,	\$17,736 52	
taxes,	40,570 01	
incidentals,	3,203 20	
	<hr/>	
	\$260,378 72	
Income from sale of electricity,		\$350,652 03
other sources,		45,254 71
Balance to profit and loss,	135,528 02	
	<hr/>	<hr/>
	\$395,906 74	\$395,906 74

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$15,561 88
Balance of manufacturing account,		135,528 02
Interest received,		17,982 67
Rents,		10 00
Jobbing,		4,430 32
Received from Uxbridge Steam Plant,		18,000 00
Other items of income,		612 79
Interest paid,	\$33,982 64	
Dividends declared,	80,000 00	
Construction charged off,	6,201 27	
Depreciation,	44,694 94	
Other items,	10,806 32	
Balance June 30, 1919,	16,440 51	
	<hr/>	<hr/>
	\$192,125 68	\$192,125 68

APPENDIX C—WATER COMPANIES.

BALANCE SHEETS, OPERATING AND PROFIT AND LOSS ACCOUNTS TO JUNE 30, 1919.

[From the returns made, as corrected by the Board.]

AMHERST WATER COMPANY.

ASSETS.

Watersheds, reservoirs, real estate, mains,	\$212,132 76
Pumping engines and auxiliaries,	800 00
Meters,	17,922 90
Distribution tools and supplies,	433 87
Other materials and supplies,	1,031 49
Cash on hand,	181 51
Accounts receivable for water,	1,347 64

Total assets as per books of the company,	\$233,850 17
-----------------------------------------------------	--------------

LIABILITIES.

Capital stock,	\$150,000 00
Notes payable,	56,200 00
Interest accrued but not due,	742 50

Total liabilities as per books of the company,	\$206,942 50
Profit and loss balance,	26,907 67

\$233,850 17

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Distribution,	\$582 10	
Management,	4,368 87	
Taxes,	4,494 83	
Incidentals,	180 80	
Income from sale of water,		\$23,571 07
Balance to profit and loss,	13,944 47	
	\$23,571 07	\$23,571 07

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$30,825 98
Balance of operating account,		13,944 47
Interest received,		75 00
Rents,		50 00
Interest paid,	\$2,946 27	
Depreciation,	3,000 00	
Dividends declared,	12,000 00	
Other items,	41 51	
Balance June 30, 1919,	26,907 67	
	<hr/>	<hr/>
	\$44,895 45	\$44,895 45

ASHFIELD WATER COMPANY.

ASSETS.

Reservoirs,	\$4,900 00
Mains,	9,000 00
Cash on hand,	292 11
Investments,	2,868 22
	<hr/>
Total assets as per books of the company,	\$17,060 33

LIABILITIES.

Capital stock,	\$15,600 00
	<hr/>
Total liabilities as per books of the company,	\$15,600 00
Profit and loss balance,	1,460 33
	<hr/>
	\$17,060 33

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses:		
Management,	\$141 46	
Taxes,	194 66	
Income from sale of water,		\$1,111 12
Balance to profit and loss,	775 00	
	<hr/>	<hr/>
	\$1,111 12	\$1,111 12

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$685 33
Balance of operating account,		775 00
Balance June 30, 1919,	\$1,460 33	
	<hr/>	<hr/>
	\$1,460 33	\$1,460 33

ASPINWALL WATER COMPANY.

(Lenox.)

ASSETS.

Land,	\$300 00
Buildings,	9,700 00

Total assets as per books of the company,	\$10,000 00
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LIABILITIES.

Capital stock,	\$10,000 00
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Total liabilities as per books of the company,	\$10,000 00
----------------------------------------------------------	-------------

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$128 70	
Pumping,	3,739 39	
Taxes,	14 83	
Income from sale of water,		\$3,882 92
	<u>\$3,882 92</u>	<u>\$3,882 92</u>

BARNSTABLE WATER COMPANY.

ASSETS.

Watersheds,	\$6,126 00
Wells,	7,268 80
Water supply rights,	7,500 00
Buildings,	5,603 54
Pumps,	3,443 86
Internal combustion engines and auxiliaries,	6,967 16
Station piping,	300 00
Other station equipment,	2,472 68
Mains,	103,501 69
Water towers,	10,691 24
Services,	8,865 62
Hydrants,	3,598 86
Meters,	300 00
Fuel on hand,	340 13
Station tools and supplies,	411 40
Other materials and supplies,	818 21
Cash on hand,	2,082 94
Accounts receivable for water,	1,476 43
Reserve,	3,472 12

Total assets as per books of the company,	\$175,240 68
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LIABILITIES.

Capital stock,	\$75,000 00
Bonds outstanding,	75,000 00
Notes payable,	10,500 00
Accounts payable,	431 45

Interest due but not paid,	\$360 00
Interest accrued but not due,	937 50
Reserves,	7,359 17
Total liabilities as per books of the company,	\$169,588 12
Profit and loss balance,	5,652 56
	<u>\$175,240 68</u>

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Pumping,	\$1,708 55	
Management,	2,211 93	
Taxes,	1,145 11	
Incidentals,	331 33	
Income from sale of water,		\$13,822 71
Balance to profit and loss,	8,425 79	
	<u>\$13,822 71</u>	<u>\$13,822 71</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$5,152 22
Balance of operating account,		8,425 79
Jobbing,		588 69
Interest paid,	\$4,402 75	
Dividends declared,	3,000 00	
Reserve account,	1,000 00	
Other items,	111 39	
Balance June 30, 1919,	5,652 56	
	<u>\$14,166 70</u>	<u>\$14,166 70</u>

BERKSHIRE WATER COMPANY.

(Lee.)

ASSETS.

Reservoirs,	\$20,000 00
Mains,	51,762 14
Hydrants,	2,450 00
Office furniture and equipment,	60 00
Stable and garage equipment,	100 00
Other materials and supplies,	688 68
Cash on hand,	2,140 62
Accounts receivable for water,	2,258 88
Other accounts receivable,	104 24
Investments (securities),	2,000 00
Total assets as per books of the company,	<u>\$81,564 56</u>

LIABILITIES.

Capital stock,	\$20,000 00
Bonds outstanding,	20,000 00
Notes payable,	30,170 00
Interest due but not paid,	20 00
Total liabilities as per books of the company,	<u>\$70,190 00</u>
Profit and loss balance,	11,374 56
	<u>\$81,564 56</u>

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Supply,	\$12 93	
Distribution,	2,775 50	
Management,	2,204 27	
Taxes,	532 25	
Incidentals,	940 15	
Income from sale of water,		\$9,817 88
Balance to profit and loss,	3,352 78	
	<hr/>	<hr/>
	\$9,817 88	\$9,817 88

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$8,514 99
Balance of operating account,		3,352 78
Interest received,		58 37
Jobbing,		586 93
Other items of income,		2,869 19
Interest paid,	\$2,807 70	
Dividends declared,	1,200 00	
Balance June 30, 1919,	11,374 56	
	<hr/>	<hr/>
	\$15,382 26	\$15,382 26

BRANT ROCK WATER COMPANY.

(Marshfield.)

ASSETS.

Reservoirs,	\$877 76
Land and buildings,	2,400 00
Pumps,	810 00
Internal combustion engines and auxiliaries,	1,777 50
Station piping,	225 00
Other station equipment,	840 83
Mains,	10,671 38
Water towers,	433 95
Services,	97 50
Cash on hand,	50 98
Accounts receivable for water,	5,575 50

Total assets as per books of the company, \$23,760 40

LIABILITIES.

Capital stock,	\$5,000 00
Accounts payable,	15,972 50
Reserve,	2,397 74

Total liabilities as per books of the company, \$23,370 24
 Profit and loss balance, 390 16

\$23,760 40

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Pumping,	\$1,715 19	
Distribution,	1,211 86	
Management,	1,034 94	
Taxes,	161 66	
Incidentals,	117 15	
Income from sale of water,		\$5,454 00
municipal income,		46 00
Balance to profit and loss,	1,259 20	
	<hr/>	<hr/>
	\$5,500 00	\$5,500 00

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$448 80
Balance of operating account,		1,259 20
Interest received,		22 40
Interest paid,	\$751 62	
Depreciation,	588 62	
Balance June 30, 1919,	390 16	
	<hr/>	<hr/>
	\$1,730 40	\$1,730 40

BRIDGEWATERS WATER COMPANY.

ASSETS.

Land and buildings,	\$23,800 53
Pumping engines, auxiliaries and pumps,	20,334 48
Mains, water towers, services, hydrants, other supply devices and meters,	182,362 42
Cash on hand,	1,145 67
Other accounts receivable,	300 00
	<hr/>
Total assets as per books of the company,	\$227,943 10

LIABILITIES.

Capital stock,	\$100,000 00
Bonds outstanding,	75,000 00
Notes payable,	6,000 00
Accounts payable,	692 26
	<hr/>
Total liabilities as per books of the company,	\$181,692 26
Profit and loss balance,	46,250 84
	<hr/>
	\$227,943 10

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Pumping,	\$5,644 14	
Distribution,	930 35	
Management,	3,587 37	
Taxes,	2,371 85	
Incidentals,	144 00	

	Dr.	Cr.
Income from sale of water,		\$22,960 78
municipal income,		1,920 00
Balance to profit and loss,	\$12,203 07	
	<u>\$24,880 78</u>	<u>\$24,880 78</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$38,152 75
Balance of operating account,		12,203 07
Interest received,		15 08
Other items of income,		135 25
Interest paid,	\$4,255 31	
Balance June 30, 1919,	46,250 84	
	<u>\$50,506 15</u>	<u>\$50,506 15</u>

CHESHIRE WATER COMPANY.

ASSETS.

Reservoirs,	\$3,354 00
Pipe lines,	10,666 93
Cash on hand,	1,675 72
Accounts receivable for water,	245 50
Total assets as per books of the company,	<u>\$15,942 15</u>

LIABILITIES.

Capital stock,	\$15,000 00
Total liabilities as per books of the company,	<u>\$15,000 00</u>
Profit and loss balance,	942 15
	<u>\$15,942 15</u>

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Distribution,	\$169 46	
Management,	195 65	
Taxes,	343 63	
Income from sale of water,		\$2,786 70
Balance to profit and loss,	2,077 96	
	<u>\$2,786 70</u>	<u>\$2,786 70</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$330 13
Balance of operating account,		2,077 96
Interest received,		34 06
Dividends declared,	\$1,500 00	
Balance June 30, 1919,	942 15	
	<u>\$2,442 15</u>	<u>\$2,442 15</u>

COHASSET WATER COMPANY.

ASSETS.

Land and buildings,	\$89,072 31
Boilers, auxiliaries and other plant items,	91,941 85
Other equipment,	1,232 25
Other materials and supplies,	1,229 79
Cash on hand,	2,901 41
Other accounts receivable,	460 96

Total assets as per books of the company, \$186,838 57

LIABILITIES.

Capital stock (common),	\$80,400 00
Capital stock (preferred),	19,600 00
Bonds outstanding,	80,000 00
Interest accrued but not due,	800 00

Total liabilities as per books of the company, \$180,800 00
Profit and loss balance, 6,038 57

\$186,838 57

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Supply,	\$547 66	
Pumping,	6,072 08	
Distribution,	16 61	
Management,	3,543 40	
Taxes,	1,758 28	
Incidentals,	1,219 76	
Income from sale of water,		\$19,767 60
municipal income,		4,250 00
Balance to profit and loss,	10,859 81	
	<hr/>	<hr/>
	\$24,017 60	\$24,017 60

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$5,272 39
Balance of operating account,		10,859 81
Interest received,		940 98
Rents,		55 00
Jobbing,		27 27
Other items of income,		7 50
Interest paid,	\$5,618 17	
Dividends declared,	5,000 00	
Other items,	506 21	
Balance June 30, 1919,	6,038 57	
	<hr/>	<hr/>
	\$17,162 95	\$17,162 95

COTTAGE CITY WATER COMPANY.

ASSETS.

Watersheds, wells, reservoirs and other plant items,	\$221,381 64
Fuel on hand,	32 06
Station tools and supplies,	178 24
Distribution tools and supplies,	540 51
Other materials and supplies,	1,831 52
Cash on hand,	1,575 00
Accounts receivable for water,	464 03
Other accounts receivable,	57 29
<hr/>	
Total assets as per books of the company,	\$226,060 29

LIABILITIES.

Capital stock,	\$100,000 00
Bonds outstanding,	90,000 00
Notes payable,	10,000 00
Accounts payable,	3,912 07
Deposits from consumers,	30 00
Reserve,	11,540 49
Other liabilities,	459 80
<hr/>	
Total liabilities as per books of the company,	\$215,942 36
Profit and loss balance,	10,117 93
<hr/>	
	\$226,060 29

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Pumping,	\$4,701 05	
Distribution,	660 91	
Management,	4,242 91	
Taxes,	2,783 24	
Incidentals,	584 94	
Income from sale of water,		\$22,219 84
municipal income,		2,502 50
Balance to profit and loss,	11,749 29	
<hr/>		<hr/>
	\$24,722 34	\$24,722 34

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$8,015 46
Balance of operating account,		11,749 29
Other items of income,		35 15
Interest paid,	\$5,181 97	
Depreciation,	500 00	
Dividends declared,	4,000 00	
Balance June 30, 1919,	10,117 93	
<hr/>		<hr/>
	\$19,799 90	\$19,799 90

DEDHAM WATER COMPANY.

ASSETS.

Wells,	\$12,868 08
Water supply rights,	17,542 50
Land,	7,300 50
Buildings,	12,343 11
Boilers and auxiliaries, pumping engines and auxiliaries,	40,660 12
Mains, water towers, services, hydrants, other supply devices and meters,	352,063 56
Fuel on hand,	751 84
Other materials and supplies,	3,913 59
Cash on hand,	14,482 44
Accounts receivable for water,	9,487 68

Total assets as per books of the company,	<u>\$471,413 42</u>
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LIABILITIES.

Capital stock,	\$200,000 00
Bonds outstanding,	113,000 00
Interest accrued but not due,	941 67
Dividends voted but not paid,	6,000 00

Total liabilities as per books of the company,	<u>\$319,941 67</u>
Profit and loss balance,	151,471 75
	<u>\$471,413 42</u>

OPERATING ACCOUNT.

Operating expenses:	DR.	CR.
Pumping,	\$9,074 78	
Distribution,	7,769 24	
Management,	7,193 40	
Taxes,	7,142 75	
Incidentals,	1,356 70	
Income from sale of water,		\$46,545 07
municipal income,		4,350 00
other sources,		198 56
Balance to profit and loss,	18,556 76	
	<u>\$51,093 63</u>	<u>\$51,093 63</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$151,406 87
Balance of operating account,		18,556 76
Interest received,		197 32
Other items of income,		105 03
Interest paid,	\$5,752 67	
Dividends declared,	12,000 00	
Other items,	1,041 56	
Balance June 30, 1919,	151,471 75	
	<u>\$170,265 98</u>	<u>\$170,265 98</u>

EAST MOUNTAIN WATER COMPANY.

(West Stockbridge.)

ASSETS.

Watersheds,	\$200 00
Reservoirs,	100 00
Water supply rights,	250 00
Mains,	1,700 00
Hydrants,	5 00
Meters,	153 22
Distribution tools and supplies,	4 25
Cash on hand,	46 72
Accounts receivable for water,	171 13

Total assets as per books of the company,	\$2,630 32
Profit and loss balance,	1,369 68
	<u>\$4,000 00</u>

LIABILITIES.

Capital stock,	\$4,000 00
Total liabilities as per books of the company,	<u>\$4,000 00</u>

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Distribution,	\$35 58	
Management,	54 21	
Taxes,	99 17	
Income from sale of water,		\$637 63
Balance to profit and loss,	448 67	
	<u>\$637 63</u>	<u>\$637 63</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,	\$1,228 35	
Balance of operating account,		\$448 67
Depreciation,	110 00	
Dividends declared,	480 00	
Balance June 30, 1919,		1,369 68
	<u>\$1,818 35</u>	<u>\$1,818 35</u>

EDGARTOWN WATER COMPANY.

ASSETS.

Land, buildings, boilers and other plant items,	\$72,433 02
Mains,	6,293 50
Hydrants,	2,244 05
Cash on hand,	450 00

Total assets as per books of the company,	<u>\$81,420 57</u>
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LIABILITIES.

Capital stock,	\$32,500 00
Bonds outstanding,	32,500 00
Notes payable,	3,850 00
Accounts payable,	905 55
Interest accrued but not due,	744 79
Total liabilities as per books of the company,	\$70,500 34
Profit and loss balance,	10,920 23
	<u>\$81,420 57</u>

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Pumping,	\$1,272 35	
Distribution,	1,586 24	
Management,	1,686 84	
Taxes,	881 18	
Incidentals,	44 20	
Income from sale of water,		\$7,014 84
municipal income,		1,818 50
Balance to profit and loss,	3,362 53	
	<u>\$8,833 34</u>	<u>\$8,833 34</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$11,356 93
Balance of operating account,		3,362 53
Interest paid,	\$1,761 95	
Dividends declared,	1,625 00	
Other items,	412 28	
Balance June 30, 1919,	10,920 23	
	<u>\$14,719 46</u>	<u>\$14,719 46</u>

FAIRHAVEN WATER COMPANY.

ASSETS.

Watersheds,	\$1,700 00
Wells,	9,657 09
Land,	4,000 00
Buildings,	16,197 10
Boilers and auxiliaries,	3,571 94
Pumping engines and auxiliaries,	1,500 00
Pumps,	9,881 78
Mains,	81,138 14
Water towers,	25,716 08
Services,	14,418 89
Hydrants,	3,060 00
Other supply devices,	5,696 98
Office building and land,	650 00
Fuel on hand,	45 00
Other materials and supplies,	476 78
Cash on hand,	748 25
Accounts receivable for water,	10,855 03
Total assets as per books of the company,	<u>\$189,313 06</u>

LIABILITIES.

Capital stock,	\$125,000 00
Notes payable,	62,000 00
Interest accrued but not due,	702 78
<hr/>	
Total liabilities as per books of the company,	\$187,702 78
Profit and loss balance,	1,610 28
<hr/>	
	\$189,313 06

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$408 41	
Pumping,	5,882 43	
Distribution,	531 59	
Management,	5,270 59	
Taxes,	2,827 14	
Incidentals,	146 64	
Income from sale of water,		\$22,343 91
municipal income,		3,695 06
Balance to profit and loss,	10,972 17	
<hr/>		
	\$26,038 97	\$26,038 97

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$326 10
Balance of operating account,		10,972 17
Interest received,		12 55
Rents,		10 00
Interest paid,	\$3,076 17	
Depreciation,	2,094 64	
Dividends declared,	3,750 00	
Other items,	789 73	
Balance June 30, 1919,	1,610 28	
<hr/>		
	\$11,320 82	\$11,320 82

GRAFTON WATER COMPANY.

ASSETS.

Land,	\$2,000 00
Buildings,	4,810 00
Wells, boilers and other plant items,	20,045 00
Mains, water towers, services, hydrants, other supply devices and meters,	64,132 00
Cash on hand,	3,612 77
<hr/>	
Total assets as per books of the company,	\$94,599 77
Profit and loss balance,	76,775 23
<hr/>	
	\$171,375 00

LIABILITIES.

Capital stock,	\$80,000 00
Bonds outstanding,	80,000 00
Interest due but not paid,	3,250 00
Other liabilities,	8,125 00

Total liabilities as per books of the company, \$171,375 00

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Pumping,	\$6,692 04	
Distribution,	932 22	
Management,	597 17	
Taxes,	513 02	
Incidentals,	110 00	
Income from sale of water,		\$9,652 00
municipal income,		2,505 61
Balance to profit and loss,	3,313 16	
	<hr/>	<hr/>
	\$12,157 61	\$12,157 61

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,	\$76,809 65	
Balance of operating account,		\$3,313 16
Interest received,		11 83
Interest paid,	3,290 57	
Balance June 30, 1919,		76,775 23
	<hr/>	<hr/>
	\$80,100 22	\$80,100 22

GRANVILLE CENTER WATER COMPANY.

ASSETS.

Watersheds,	\$1,000 00
Wells and reservoirs,	2,500 00
Mains,	5,044 00
Services,	309 16
Meters,	140 00
Station tools and supplies,	116 80
Cash on hand,	708 95
Other accounts receivable,	407 20

Total assets as per books of the company, \$10,226 11
Profit and loss balance, 627 70

\$10,853 81

LIABILITIES.

Capital stock,	\$9,300 00
Notes payable,	1,000 00
Accounts payable,	553 81

Total liabilities as per books of the company, \$10,853 81

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$27 25	
Management,	6 25	
Taxes,	66 14	
Incidentals,	8 81	
Income from sale of water,		\$213 45
other sources,		1 00
Balance to profit and loss,	106 00	
	<hr/>	<hr/>
	\$214 45	\$214 45

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,	\$1,160 29	
Balance of operating account,		\$106 00
Jobbing,		429 57
Interest paid,	1 00	
Depreciation,	1 98	
Balance June 30, 1919,		627 70
	<hr/>	<hr/>
	\$1,163 27	\$1,163 27

GROTON WATER COMPANY.

ASSETS.

Watersheds, reservoirs, land and other plant items,	\$89,448 49
Fuel on hand,	393 90
Oil, waste and packing,	80
Distribution tools and supplies,	53 25
Cash on hand,	1,954 16
Accounts receivable for water,	27 76
Insurance,	85 48
	<hr/>
Total assets as per books of the company,	\$91,963 84

LIABILITIES.

Capital stock,	\$31,800 00
Bonds outstanding,	24,000 00
	<hr/>
Total liabilities as per books of the company,	\$55,800 00
Profit and loss balance,	36,163 84
	<hr/>
	\$91,963 84

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$745 50	
Pumping,	1,407 45	
Management,	1,650 00	
Taxes,	682 81	
Incidentals,	79 15	
Income from sale of water,		\$9,477 01
Balance to profit and loss,	4,912 10	
	<hr/>	<hr/>
	\$9,477 01	\$9,477 01

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$35,857 95
Balance of operating account,		4,912 10
Interest received,		43 96
Interest paid,	\$1,470 17	
Dividends declared,	3,180 00	
Balance June 30, 1919,	36,163 84	
	<hr/>	<hr/>
	\$40,814 01	\$40,814 01

HILL WATER COMPANY.

(Stockbridge.)

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Supply,	\$135 85	
Management,	6 50	
Taxes,	91 28	
Income from sale of water,		\$228 00
Balance to profit and loss,		5 63
	<hr/>	<hr/>
	\$233 63	\$233 63

HINGHAM WATER COMPANY.

ASSETS.

Watersheds,	\$8,111 67
Reservoirs and collecting system,	65,482 59
Water supply rights,	12,152 88
Purification plant,	1,900 29
Land,	2,075 00
Buildings,	9,238 79
Pumps,	9,461 00
Gas producers and auxiliaries,	5,075 34
Internal combustion engines and auxiliaries,	7,410 00
Electric plant,	5,707 56
Station piping,	1,986 50
Other station equipment,	4,548 48
Mains,	631,203 71
Water towers,	15,429 30
Meters,	3,455 20
Office building and land,	10,322 87
Office furniture and equipment,	598 04
Stable and garage equipment,	961 85
Fuel on hand,	3,940 80
Station and distribution tools and supplies,	750 00
Other materials and supplies,	9,999 39
Cash on hand,	6,656 29
Accounts receivable for water,	3,140 38
Other accounts receivable,	1,988 33
Investments (real estate),	1,000 00
Total assets as per books of the company,	<hr/> \$822,596 26

LIABILITIES.

Capital stock,	\$440,000 00
Bonds outstanding,	120,000 00
Notes payable,	10,000 00
Interest accrued but not due,	500 00
Total liabilities as per books of the company,	<u>\$570,500 00</u>
Profit and loss balance,	252,096 26
	<u>\$822,596 26</u>

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Supply,	\$722 14	
Pumping,	16,039 94	
Distribution,	5,757 43	
Management,	10,374 43	
Taxes,	13,622 84	
Incidentals,	3,365 63	
Income from sale of water,		\$99,762 90
municipal income,		5,080 42
Balance to profit and loss,	54,960 91	
	<u>\$104,843 32</u>	<u>\$104,843 32</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$234,989 35
Balance of operating account,		54,960 91
Interest received,		547 61
Rents,		1,394 20
Jobbing,		1,203 42
Interest paid,	\$8,635 05	
Dividends declared,	32,000 00	
Other items,	364 18	
Balance June 30, 1919,	252,096 26	
	<u>\$293,095 49</u>	<u>\$293,095 49</u>

HOLLISTON WATER COMPANY.

ASSETS.

Watersheds,	\$85 81
Wells,	1,684 34
Reservoirs,	18,200 75
Land,	16,615 56
Buildings,	2,000 00
Pumps,	8,088 00
Mains,	46,826 67
Water towers,	8,600 00
Services,	4,248 23
Hydrants,	2,933 10
Cash on hand,	275 32
Total assets as per books of the company,	<u>\$109,557 78</u>
Profit and loss balance,	20,037 96
	<u>\$129,595 74</u>

LIABILITIES.

Capital stock (common),	\$25,000 00
Capital stock (preferred),	25,000 00
Bonds outstanding,	50,000 00
Notes payable,	28,600 00
Accounts payable,	995 74

Total liabilities as per books of the company, \$129,595 74

OPERATING ACCOUNT.

Operating expenses:	DR.	CR.
Supply,	\$42 70	
Pumping,	2,637 44	
Distribution,	452 56	
Management,	1,117 71	
Taxes,	899 43	
Incidentals,	132 64	
Income from sale of water,		\$5,744 68
municipal income,		2,712 00
Balance to profit and loss,	3,174 20	
	<hr/> \$8,456 68	<hr/> \$8,456 68

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,	\$17,839 83	
Balance of operating account,		\$3,174 20
Interest paid,	5,372 33	
Balance June 30, 1919,		20,037 96
	<hr/> \$23,212 16	<hr/> \$23,212 16

HOUSATONIC WATER WORKS COMPANY.

(Great Barrington.)

ASSETS.

Land, buildings and other plant items,	\$83,965 62
Cash on hand,	5,037 27
Accounts receivable for water,	4,713 18
Investments,	4,050 00

Total assets as per books of the company, \$97,766 07

LIABILITIES.

Capital stock,	\$40,000 00
Accounts payable,	217 50
Reserve for taxes,	150 00
Other liabilities,	3,166 18

Total liabilities as per books of the company, \$43,533 68

Profit and loss balance, 54,232 39

\$97,766 07

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Distribution,	\$73 55	
Management,	1,284 81	
Taxes,	561 81	
Incidentals,	2,518 58	
Income from sale of water,		\$7,991 98
municipal income,		91 28
Balance to profit and loss,	3,644 51	
	<hr/>	<hr/>
	\$8,083 26	\$8,083 26

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$50,709 20
Balance of operating account,		3,644 51
Interest received,		81 18
Other items,	\$202 50	
Balance June 30, 1919,	54,232 39	
	<hr/>	<hr/>
	\$54,434 89	\$54,434 89

HUMAROCK BEACH WATER COMPANY.

(Marshfield.)

ASSETS.

Watersheds,	\$500 00
Wells,	400 00
Reservoirs,	1,800 00
Water supply rights,	1,000 00
Land,	1,000 00
Buildings,	150 00
Pumps,	350 00
Internal combustion engines and auxiliaries,	950 00
Station piping,	200 00
Other station equipment,	200 00
Mains,	1,750 00
Water towers,	950 00
Fuel on hand,	5 00
Accounts receivable for water,	675 98
Investments (real estate),	250 00
	<hr/>
Total assets as per books of the company,	\$10,180 98
Profit and loss balance,	583 70
	<hr/>
	\$10,764 68

LIABILITIES.

Capital stock,	\$10,000 00
Other liabilities,	764 68
	<hr/>
Total liabilities as per books of the company,	\$10,764 68

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Pumping,	\$152 00	
Distribution,	709 32	
Management,	765 92	
Taxes,	182 26	
Incidentals,	35 00	
Income from sale of water,		\$1,844 50
	<hr/>	<hr/>
	\$1,844 50	\$1,844 50

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,	\$183 70	
Depreciation,	400 00	
Balance June 30, 1919,		\$583 70
	<hr/>	<hr/>
	\$583 70	\$583 70

LENOX WATER COMPANY.

ASSETS.

Watersheds,	\$25,227 14
Reservoirs,	102,700 42
Water supply rights,	700 00
Buildings,	849 60
Pumps,	1,942 51
Mains,	57,763 63
Meters,	7,996 23
Station tools and supplies,	100 00
Cash on hand,	2,503 27
Accounts receivable for water,	89 37
	<hr/>
Total assets as per books of the company,	\$199,872 17

LIABILITIES.

Capital stock (common),	\$81,600 00
Capital stock (preferred),	5,000 00
Bonds outstanding,	84,000 00
Notes payable,	5,000 00
Accounts payable,	3,525 72
Interest due but not paid,	2,100 00
Dividends voted but not paid,	150 00
	<hr/>
Total liabilities as per books of the company,	\$181,375 72
Profit and loss balance,	18,496 45
	<hr/>
	\$199,872 17

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$148 56	
Pumping,	116 42	
Distribution,	273 19	

Operating expenses — <i>Concluded.</i>	Dr.	Cr.
Management,	\$1,417 62	
Taxes,	2,676 88	
Incidentals,	69 84	
Income from sale of water,		\$13,611 91
municipal income,		630 00
Balance to profit and loss,	9,539 40	
	<hr/>	<hr/>
	\$14,241 91	\$14,241 91

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$17,431 82
Balance of operating account,		9,539 40
Interest paid,	\$4,675 00	
Depreciation,	3,499 77	
Dividends declared,	300 00	
Balance June 30, 1919,	18,496 45	
	<hr/>	<hr/>
	\$26,971 22	\$26,971 22

LUDLOW MANUFACTURING COMPANY.

ASSETS.

Mains,	\$22,929 81
Hydrants,	1,283 35
Other supply devices,	24 06
Meters,	524 30
Cash on hand,	2,375 93
Accounts receivable for water,	1,521 53
Other accounts receivable,	7,156 00

Total assets as per books of the company, \$35,814 98

LIABILITIES.

Capital stock,	\$29,000 00
Accounts payable,	1,030 32

Total liabilities as per books of the company, \$30,030 32

Profit and loss balance, 5,784 66

\$35,814 98

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$4,891 44	
Distribution,	405 65	
Management,	1,317 00	
Taxes,	808 74	
Incidentals,	12 88	
Income from sale of water,		\$11,713 26
municipal income,		476 71
Balance to profit and loss,	4,754 26	
	<hr/>	<hr/>
	\$12,189 97	\$12,189 97

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$5,178 20
Balance of operating account,		4,754 26
Interest received,		76 38
Depreciation,	\$1,324 18	
Dividends declared,	2,900 00	
Balance June 30, 1919,	5,784 66	
	<u>\$10,008 84</u>	<u>\$10,008 84</u>

MEDFIELD WATER COMPANY.

ASSETS.

Water supply rights,	\$5,000 00
Land,	900 00
Buildings,	734 02
Pumps,	700 00
Electric plant,	797 93
Station piping,	200 00
Other station equipment,	629 45
Mains,	9,848 91
Water towers,	2,700 00
Meters,	24 00
Cash on hand,	2,349 42
Accounts receivable for water,	495 35
Investments,	200 00
Total assets as per books of the company,	<u>\$24,579 08</u>

LIABILITIES.

Capital stock,	\$24,000 00
Total liabilities as per books of the company,	<u>\$24,000 00</u>
Profit and loss balance,	579 08
	<u>\$24,579 08</u>

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Pumping,	\$503 65	
Distribution,	127 03	
Management,	637 19	
Taxes,	563 54	
Incidentals,	13 00	
Income from sale of water,		\$3,248 62
municipal income,		198 75
Balance to profit and loss,	1,602 96	
	<u>\$3,447 37</u>	<u>\$3,447 37</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,	\$1,042 20	
Balance of operating account,		\$1,602 96
Interest received,		20 82
Other items,	2 50	
Balance June 30, 1919,	579 08	
	<u>\$1,623 78</u>	<u>\$1,623 78</u>

MILFORD WATER COMPANY.

ASSETS.

Watersheds,	\$1,200 00
Wells,	14,688 18
Reservoirs,	62,920 00
Purification plant,	35,238 29
Land,	10,300 00
Buildings,	22,663 04
Boilers and auxiliaries,	2,453 02
Pumping engines and auxiliaries,	25,320 42
Station piping,	6,764 13
Other station equipment,	4,320 51
Mains,	298,679 48
Water towers,	4,760 04
Services,	45,202 40
Hydrants,	18,975 70
Other supply devices,	9,334 20
Meters,	12,873 60
Office furniture and equipment,	266 47
Fuel on hand,	2,433 00
Oil, waste and packing,	165 38
Station tools and supplies,	226 83
Other materials and supplies,	607 50
Cash on hand,	10,025 23
Accounts receivable for water,	8,293 94

Total assets as per books of the company, \$597,711 36

LIABILITIES.

Capital stock,	\$200,000 00
Bonds outstanding,	200,000 00
Notes payable,	90,000 00

Total liabilities as per books of the company, \$490,000 00

Profit and loss balance, 107,711 36

\$597,711 36

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$936 72	
Pumping,	8,830 84	
Distribution,	2,220 65	
Management,	6,822 60	
Taxes,	12,347 41	
Incidentals,	3,900 86	
Income from sale of water,		\$49,000 28
municipal income,		11,116 78
other sources,		270 51
Balance to profit and loss,	25,328 49	
	\$60,387 57	\$60,387 57

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$111,691 62
Balance of operating account,		25,328 49
Interest paid,	\$13,308 75	
Dividends declared,	16,000 00	
Balance June 30, 1919,	107,711 36	
	<hr/>	<hr/>
	\$137,020 11	\$137,020 11

MILLBURY WATER COMPANY.

ASSETS.

Storage basins,	\$3,512 76
Well,	9,445 78
Reservoirs,	13,642 92
Land,	25,289 51
Buildings,	6,640 52
Boilers and auxiliaries, pumping engines and auxiliaries, pumps, electric plant, station piping and other station equipment,	36,606 70
Mains and hydrants,	121,486 91
Services,	7,596 79
Other supply devices,	102 86
Meters,	279 91
Office furniture and equipment,	1,632 90
Stable and garage equipment,	43 35
Fuel on hand,	28 80
Oil, waste and packing,	85 50
Station tools and supplies,	434 82
Other materials and supplies,	1,007 45
Cash on hand,	4,077 72
Accounts receivable for water,	4,926 49
Other accounts receivable,	175 80
Prepaid insurance,	32 03
	<hr/>
Total assets as per books of the company,	\$237,049 52
Profit and loss balance,	2,165 47
	<hr/>
	\$239,214 99

LIABILITIES.

Capital stock,	\$113,000 00
Bonds outstanding,	85,000 00
Notes payable,	40,000 00
Interest accrued but not due,	1,174 99
Dividends voted but not paid,	40 00
	<hr/>
Total liabilities as per books of the company,	\$239,214 99

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Supply,	\$61 63	
Pumping,	5,131 28	
Distribution,	404 47	

Operating expenses — <i>Concluded.</i>	Dr.	Cr.
Management,	\$2,782 89	
Taxes,	2,150 60	
Incidentals,	99 87	
Income from sale of water,		\$19,028 55
municipal income,		4,615 50
other sources,		29 88
Balance to profit and loss,	13,043 19	
	<hr/>	<hr/>
	\$23,673 93	\$23,673 93

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,	\$7,006 80	
Balance of operating account,		\$13,043 19
Interest received,		27 80
Interest paid,	6,998 92	
Depreciation,	100 79	
Other items,	1,129 95	
Balance June 30, 1919,		2,165 47
	<hr/>	<hr/>
	\$15,236 46	\$15,236 46

MOUNTAIN SPRING WATER COMPANY.

(Southampton.)

ASSETS.

Reservoirs,	\$200 00
Water supply rights,	1,000 00
Mains,	300 00
Cash on hand,	16 37
Total assets as per books of the company,	<hr/> \$1,516 37

LIABILITIES.

Capital stock,	\$1,500 00
Total liabilities as per books of the company,	<hr/> \$1,500 00
Profit and loss balance,	16 37
	<hr/> \$1,516 37

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Management,	\$208 21	
Taxes,	28 27	
Income from sale of water,		\$168 25
Balance to profit and loss,		68 23
	<hr/>	<hr/>
	\$236 48	\$236 48

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$84 60
Balance of operating account,	\$68 23	
Balance June 30, 1919,	16 37	
	<hr/>	<hr/>
	\$84 60	\$84 60

NORTHFIELD SCHOOLS, THE.

(Seminary Division.)

ASSETS.

Reservoirs,	\$3,513 56
Water supply rights,	2,200 00
Purification plant,	4,651 91
Buildings,	150 00
Pumps, pumping engines and auxiliaries,	300 00
Electric plant,	346 00
Mains, water towers, services, hydrants and other supply devices,	15,994 71
Meters,	917 57
Accounts receivable for water,	239 88
Total assets as per books of the company,	<u>\$28,313 63</u>

LIABILITIES.

Accounts payable,	\$56 70
Other liabilities,	26,517 32
Total liabilities as per books of the company,	<u>\$26,574 02</u>
Profit and loss balance,	1,739 61
	<u>\$28,313 63</u>

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Supply,	\$59 10	
Pumping,	539 50	
Distribution,	19 63	
Taxes,	96 30	
Income from sale of water,		\$1,645 20
municipal income,		24 35
Balance to profit and loss,	955 02	
	<u>\$1,669 55</u>	<u>\$1,669 55</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$1,278 84
Balance of operating account,		955 02
Depreciation,	\$494 25	
Balance June 30, 1919,	1,739 61	
	<u>\$2,233 86</u>	<u>\$2,233 86</u>

NORTHFIELD WATER COMPANY.

ASSETS.

Reservoirs,	\$1,567 30
Pumps,	616 75
Mains,	7,334 36
Services,	669 47
Other supply devices,	56 54
Meters,	768 08
Cash on hand,	258 43
Total assets as per books of the company,	<u>\$11,270 93</u>

LIABILITIES.

Capital stock,	\$2,000 00
Notes payable,	3,700 00
Accounts payable,	1,776 73
<hr/>	
Total liabilities as per books of the company,	\$7,476 73
Profit and loss balance,	3,794 20
<hr/>	
	\$11,270 93

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$18 00	
Pumping,	49 00	
Distribution,	4 04	
Management,	807 04	
Taxes,	62 00	
Incidentals,	25 00	
Income from sale of water,		\$1,057 17
municipal income,		102 00
Balance to profit and loss,	194 09	
<hr/>		<hr/>
	\$1,159 17	\$1,159 17

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$3,014 40
Balance of operating account,		194 09
Other items of income,		744 71
Interest paid,	\$159 00	
Balance June 30, 1919,	3,794 20	
<hr/>		<hr/>
	\$3,953 20	\$3,953 20

NORTON WATER COMPANY.

ASSETS.

Watersheds,	\$665 00
Wells,	8,059 63
Land,	621 40
Buildings,	4,663 81
Oil tanks,	346 28
Pumps,	2,942 42
Internal combustion engines and auxiliaries,	5,382 30
Station piping,	511 36
Other station equipment,	678 98
Mains,	102,642 88
Water towers,	15,746 73
Services,	5,177 27
Hydrants,	3,132 42
Meters,	129 30
Fuel on hand,	341 00
Oil, waste and packing,	21 65
Station tools and supplies,	642 43

Other materials and supplies,	\$715 87
Cash on hand,	284 17
Accounts receivable for water,	1,568 68
Reserve,	730 71

Total assets as per books of the company,	\$155,004 29
Profit and loss balance,	926 87

\$155,931 16

LIABILITIES.

Capital stock,	\$75,000 00
Bonds outstanding,	75,000 00
Notes payable,	1,259 42
Accounts payable,	2,028 16
Interest due but not paid,	119 51
Interest accrued but not due,	937 50
Reserves,	1,586 57

Total liabilities as per books of the company,	\$155,931 16
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OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$263 02	
Pumping,	3,382 28	
Distribution,	45 90	
Management,	869 63	
Taxes,	1,148 01	
Incidentals,	616 93	
Income from sale of water,		\$8,056 78
municipal income,		2,660 00
Balance to profit and loss,	4,391 01	
	<hr/>	<hr/>
	\$10,716 78	\$10,716 78

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,	\$1,430 98	
Balance of operating account,		\$4,391 01
Interest paid,	3,813 57	
Other items,	73 33	
Balance June 30, 1919,		926 87
	<hr/>	<hr/>
	\$5,317 88	\$5,317 88

ONSET WATER COMPANY.

ASSETS.

Buildings,	\$945 00
Boilers and auxiliaries,	1,421 00
Pumping engines and auxiliaries,	1,446 44
Station piping,	510 00
Other station equipment,	373 50
Mains,	60,241 20
Water towers,	6,300 00
Services,	8,746 07

Hydrants,	\$1,662 50
Meters,	267 21
Office building,	1,100 00
Office furniture and equipment,	85 00
Fuel on hand,	271 00
Oil, waste and packing,	5 97
Station tools and supplies,	50 00
Distribution tools and supplies,	30 00
Cash on hand,	952 64
Investments (securities),	300 00

Total assets as per books of the company, \$84,707 53

LIABILITIES.

Capital stock,	\$25,000 00
Bonds outstanding,	20,000 00
Notes payable,	25,061 48

Total liabilities as per books of the company, \$70,061 48
 Profit and loss balance, 14,646 05

\$84,707 53

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Supply,	\$137 50	
Pumping,	2,517 90	
Distribution,	888 58	
Management,	2,178 24	
Taxes,	733 31	
Incidentals,	205 28	
Income from sale of water,		\$11,230 20
municipal income,		1,350 00
other sources,		56 45
Balance to profit and loss,	5,975 84	
	<hr/> \$12,636 65	<hr/> \$12,636 65

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$12,410 34
Balance of operating account,		5,975 84
Interest paid,	\$2,490 13	
Dividends declared,	1,250 00	
Balance June 30, 1919,	14,646 05	
	<hr/> \$18,386 18	<hr/> \$18,386 18

OXFORD WATER COMPANY.

ASSETS.

Wells,	\$5,000 00
Land,	20,299 52
Buildings,	2,496 74
Pumps,	2,000 00
Internal combustion engines and auxiliaries,	4,000 00

Other station equipment,	\$756 92
Mains,	41,075 14
Water towers,	4,000 00
Services,	4,121 16
Hydrants,	2,413 00
Meters,	4,020 12
Fuel on hand,	473 86
Oil, waste and packing,	84 60
Station tools and supplies,	86 54
Distribution tools and supplies,	124 50
Other materials and supplies,	613 42
Cash on hand,	1,828 03
Accounts receivable for water,	4,353 80
<hr/>	
Total assets as per books of the company,	\$97,747 35
Profit and loss balance,	322 56
<hr/>	
	\$98,069 91

LIABILITIES.

Capital stock,	\$50,000 00
Bonds outstanding,	35,000 00
Notes payable,	1,800 00
Accounts payable,	2,332 61
Interest accrued but not due,	875 00
Depreciation reserve,	2,000 00
Other liabilities,	6,062 30
<hr/>	
Total liabilities as per books of the company,	\$98,069 91

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Pumping,	\$3,898 20	
Distribution,	808 58	
Management,	757 10	
Taxes,	1,368 44	
Incidentals,	63 90	
Income from sale of water,		\$7,533 58
municipal income,		2,760 92
other sources,		643 39
Balance to profit and loss,	4,041 67	
<hr/>		
	\$10,937 89	\$10,937 89

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,	\$16 06	
Balance of operating account,		\$4,041 67
Other items of income,		11 40
Interest paid,	1,857 44	
Dividends declared,	2,500 00	
Other items,	2 13	
Balance June 30, 1919,		322 56
<hr/>		
	\$4,375 63	\$4,375 63

PALMER WATER COMPANY.

ASSETS.

Watersheds,	\$3,000 00
Reservoirs,	15,914 21
Buildings,	150 00
Mains,	52,968 49
Services,	7,353 91
Hydrants,	3,215 58
Other supply devices,	1,806 29
Meters,	2,810 95
Office furniture and equipment,	227 75
Cash on hand,	4,940 67
Accounts receivable for water,	1,739 34

Total assets as per books of the company, \$94,127 19

LIABILITIES.

Capital stock,	\$30,000 00
Bonds outstanding,	30,000 00
Notes payable,	5,600 00
Accounts payable,	302 95

Total liabilities as per books of the company, \$65,902 95
 Profit and loss balance, 28,224 24

\$94,127 19

OPERATING ACCOUNT.

Operating expenses:	DR.	CR.
Distribution,	\$1,530 70	
Management,	2,398 09	
Taxes,	2,100 75	
Incidentals,	92 12	
Income from sale of water,		\$11,412 41
municipal income,		2,025 79
other sources,		191 35
Balance to profit and loss,	7,507 89	
	\$13,629 55	\$13,629 55

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,		\$25,387 46
Balance of operating account,		7,507 89
Interest received,		424 97
Interest paid,	\$2,096 08	
Dividends declared,	3,000 00	
Balance June 30, 1919,	28,224 24	
	\$33,320 32	\$33,320 32

RIVERSIDE WATER COMPANY.

(Gill.)

ASSETS.

Watersheds, reservoirs, water supply rights and purification plant, .	\$3,148 49
Mains,	3,500 00
Cash on hand,	209 93

Total assets as per books of the company,	\$6,858 42
Profit and loss balance,	4,541 58
	<hr/>
	\$11,400 00

LIABILITIES.

Capital stock,	\$10,000 00
Notes payable,	1,400 00

Total liabilities as per books of the company,	\$11,400 00
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OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Distribution,	\$135 89	
Management,	107 10	
Taxes,	81 40	
Income from sale of water,		\$569 95
Balance to profit and loss,	245 56	
	<hr/>	<hr/>
	\$569 95	\$569 95

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,	\$4,687 55	
Balance of operating account,		\$245 56
Interest paid,	99 59	
Balance June 30, 1919,		4,541 58
	<hr/>	<hr/>
	\$4,787 14	\$4,787 14

SALISBURY WATER SUPPLY COMPANY.

ASSETS.

Watersheds,	\$15,140 00
Wells,	10,500 00
Reservoirs,	3,000 00
Land,	670 74
Buildings,	3,350 00
Pumping engines and auxiliaries,	350 00
Pumps,	1,725 00
Internal combustion engines and auxiliaries,	1,600 00
Electric plant,	500 00
Station piping,	400 00
Rights of way,	2,500 00
Other station equipment,	103 73

Mains,	\$90,235 88
Water towers,	7,150 00
Services,	9,420 75
Hydrants and other supply devices,	4,343 00
Meters,	45 00
Sewerage system,	57,719 50
Distribution tools and office fixtures,	558 46
Other materials and supplies,	475 08
Cash on hand,	977 80
Accounts receivable for water,	2,462 17
Other accounts receivable,	1,339 01
Investments (real estate),	500 00
Investments (securities),	5,000 00

Total assets as per books of the company,	\$220,066 12
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LIABILITIES.

Capital stock (common),	\$45,000 00
Capital stock (preferred),	45,000 00
Bonds outstanding,	85,000 00
Notes payable,	6,000 00
Accounts payable,	493 54
Interest due but not paid,	28 25
Interest accrued but not due,	291 67
Reserves,	2,840 88
Other liabilities,	3 12

Total liabilities as per books of the company,	\$184,657 46
Profit and loss balance,	35,408 66

\$220,066 12

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Supply,	\$345 96	
Pumping,	1,651 98	
Distribution,	1,143 08	
Management,	2,285 68	
Taxes,	1,904 62	
Incidentals,	320 93	
Income from sale of water,		\$10,500 62
municipal income,		3,114 50
other sources,		3,705 15
Balance to profit and loss,	9,668 02	
	<hr/>	<hr/>
	\$17,320 27	\$17,320 27

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$34,125 32
Balance of operating account,		9,668 02
Interest received,		129 97
Rents,		100 00

	Dr.	Cr.
Interest paid,	\$4,414 65	
Depreciation,	1,500 00	
Dividends declared,	2,700 00	
Balance June 30, 1919,	35,408 66	
	<hr/>	<hr/>
	\$44,023 31	\$44,023 31

SCITUATE WATER COMPANY.

ASSETS.

Watersheds, wells, reservoirs and water supply rights,	\$42,250 00
Purification plant,	19,350 00
Land,	4,500 00
Buildings,	6,200 00
Boilers and auxiliaries, pumping engines and auxiliaries, pumps, gas producers and auxiliaries, internal combustion engines and auxiliaries, electric plant, station piping, water power rights and other station equipment,	38,911 95
Mains, water towers, services, hydrants and other supply devices, .	270,114 80
Meters,	410 00
Cash on hand,	5,450 00
Notes receivable,	200 00

Total assets as per books of the company, \$387,386 75

LIABILITIES.

Capital stock (common),	\$150,000 00
Capital stock (preferred),	100,000 00
Bonds outstanding,	100,000 00
Notes payable,	26,900 00
Accounts payable,	7,879 27

Total liabilities as per books of the company, \$384,779 27
Profit and loss balance, 2,607 48

\$387,386 75

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$1,385 33	
Pumping,	4,565 31	
Distribution,	1,638 11	
Management,	6,050 97	
Taxes,	166 12	
Incidentals,	2,312 59	
Income from sale of water,		\$32,405 38
municipal income,		2,191 67
other sources,		237 98
Balance to profit and loss,	18,716 60	
	<hr/>	<hr/>
	\$34,835 03	\$34,835 03

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,	\$17,017 67	
Balance of operating account,		\$18,716 60
Interest received,		81 81
Rents,		55 00
Amount transferred to construction,		13,193 85
Other items of income,		114 09
Interest paid,	7,536 20	
Dividends declared,	5,000 00	
Balance June 30, 1919,	2,607 48	
	<hr/>	<hr/>
	\$32,161 35	\$32,161 35

SHEFFIELD WATER COMPANY.

ASSETS.

Watersheds,	\$5,900 00
Reservoirs,	6,000 00
Purification plant,	300 00
Mains,	23,000 00
Meters,	93 10
Cash on hand,	131 14
	<hr/>
Total assets as per books of the company,	\$35,424 24
Profit and loss balance,	5,674 10
	<hr/>
	\$41,098 34

LIABILITIES.

Capital stock,	\$20,000 00
Bonds outstanding,	18,000 00
Notes payable,	3,098 34
	<hr/>
Total liabilities as per books of the company,	\$41,098 34

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses:		
Supply,	\$41 00	
Distribution,	223 00	
Management,	300 20	
Taxes,	297 41	
Incidentals,	18 00	
Income from sale of water,		\$2,485 86
municipal income,		450 00
Balance to profit and loss,	2,056 25	
	<hr/>	<hr/>
	\$2,935 86	\$2,935 86

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,	\$6,750 45	
Balance of operating account,		\$2,056 25
Rents,		125 00
Interest paid,	1,104 90	
Balance June 30, 1919,		5,674 10
	<hr/>	<hr/>
	\$7,855 35	\$7,855 35

SOUTHBRIDGE WATER SUPPLY COMPANY.

ASSETS.

Watersheds,	\$11,998 51
Reservoirs,	55,452 51
Water supply rights,	9,371 85
Purification plant,	17,285 39
Land and buildings,	6,000 00
Mains,	161,587 07
Services,	19,471 19
Hydrants,	9,241 48
Other supply devices,	120 00
Meters,	16,407 52
Office furniture and equipment,	3,555 28
Stable and garage equipment,	771 17
Fixtures,	99 71
Distribution tools and supplies,	6,673 05
Other materials and supplies,	7,263 18
Cash on hand,	13,410 33
Other accounts receivable,	257 76
Investments (securities),	20,937 50
	<hr/>
Total assets as per books of the company,	\$359,903 50

LIABILITIES.

Capital stock,	\$200,000 00
Accounts payable,	131 00
Depreciation reserve,	36,709 76
	<hr/>
Total liabilities as per books of the company,	\$236,840 76
Profit and loss balance,	123,062 74
	<hr/>
	\$359,903 50

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$1,077 93	
Distribution,	4,519 12	
Management,	5,222 41	

Operating expenses — <i>Concluded.</i>	Dr.	Cr.
Taxes,	\$8,717 38	
Incidentals,	1,526 77	
Income from sale of water,		\$30,245 17
municipal income,		7,080 40
Balance to profit and loss,	16,261 96	
	<hr/>	<hr/>
	\$37,325 57	\$37,325 57

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$122,658 69
Balance of operating account,		16,261 96
Interest received,		1,514 97
Rents,		428 00
Jobbing,		835 53
Other items of income,		72 86
Dividends declared,	\$12,000 00	
Reserve for depreciation,	6,661 23	
Other items,	48 04	
Balance June 30, 1919,	123,062 74	
	<hr/>	<hr/>
	\$141,772 01	\$141,772 01

SOUTH EGREMONT WATER COMPANY.

ASSETS.

Watersheds,	\$2,200 00
Reservoirs,	1,114 53
Mains,	17,065 76
Hydrants,	204 75
Other supply devices,	169 88
Meters,	144 30
Cash on hand,	740 39
	<hr/>
Total assets as per books of the company,	\$21,639 61
Profit and loss balance,	92 29
	<hr/>
	\$21,731 90

LIABILITIES.

Capital stock,	\$9,000 00
Bonds outstanding,	6,000 00
Notes payable,	6,300 00
Interest due but not paid,	200 00
Interest accrued but not due,	231 90
	<hr/>
Total liabilities as per books of the company,	\$21,731 90

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Distribution,	\$14 25	
Management,	44 75	
Taxes,	108 97	

	DR.	CR.
Income from sale of water,		\$981 83
municipal income,		50 00
Balance to profit and loss,	\$863 86	
	<hr/>	<hr/>
	\$1,031 83	\$1,031 83

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1918,	\$341 15	
Balance of operating account,		\$863 86
Interest paid,	615 00	
Balance June 30, 1919,		92 29
	<hr/>	<hr/>
	\$956 15	\$956 15

STOCKBRIDGE WATER COMPANY.

ASSETS.

Reservoirs,	\$4,157 50
Land,	1,850 00
Buildings,	9,217 14
Boilers and auxiliaries,	485 11
Pumping engines and auxiliaries,	2,910 67
Pumps,	5,336 24
Station piping,	727 67
Other station equipment,	791 53
Mains,	40,430 79
Water towers,	4,851 12
Services,	9,372 37
Hydrants,	4,074 97
Other supply devices,	1,483 74
Meters,	1,006 52
Cash on hand,	1,779 77
Accounts receivable for water,	851 59

Total assets as per books of the company,	\$89,326 73
-----------------------------------------------------	-------------

LIABILITIES.

Capital stock (common),	\$7,000 00
Capital stock (preferred),	36,000 00
Bonds outstanding,	18,000 00
Notes payable,	13,500 00

Total liabilities as per books of the company,	\$74,500 00
Profit and loss balance,	14,826 73

\$89,326 73

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$50 00	
Pumping,	4,782 46	
Distribution,	856 12	
Management,	1,444 22	
Taxes,	762 34	
Incidentals,	249 17	
Income from sale of water,		\$9,004 03
municipal income,		2,649 11
Balance to profit and loss,	3,508 83	
	<hr/>	<hr/>
	\$11,653 14	\$11,653 14

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$14,053 46
Balance of operating account,		3,508 83
Interest paid,	\$1,512 50	
Depreciation,	1,223 06	
Balance June 30, 1919,	14,826 73	
	<hr/>	<hr/>
	\$17,562 29	\$17,562 29

SUNDERLAND WATER COMPANY.

ASSETS.

Watersheds, reservoirs and water supply rights,	\$500 00
Mains, water towers, services, hydrants and other supply devices,	10,200 00
Cash on hand,	120 15
Investments (securities),	400 00
	<hr/>
Total assets as per books of the company,	\$11,220 15

LIABILITIES.

Capital stock,	\$10,700 00
	<hr/>
Total liabilities as per books of the company,	\$10,700 00
Profit and loss balance,	520 15
	<hr/>
	\$11,220 15

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Distribution,	\$70 00	
Management,	42 50	
Taxes,	280 04	
Income from sale of water,		\$1,279 60
municipal income,		54 00
Balance to profit and loss,	941 06	
	<hr/>	<hr/>
	\$1,333 60	\$1,333 60

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$581 13
Balance of operating account,		941 06
Interest received,		14 46
Dividends declared,	\$1,016 50	
Balance June 30, 1919,	520 15	
	<hr/>	<hr/>
	\$1,536 65	\$1,536 65

WANNACOMET WATER COMPANY.

(Nantucket.)

ASSETS.

Watersheds,	\$5,593 80
Wells,	3,928 37
Water supply rights,	900 00
Purification plant,	100 00
Buildings,	9,614 00
Boilers and auxiliaries,	948 00
Pumping engines and auxiliaries,	1,108 00
Pumps,	2,688 08
Internal combustion engines and auxiliaries,	3,674 73
Station piping,	256 89
Other station equipment,	928 10
Mains,	72,877 91
Water towers,	10,850 00
Services,	10,691 95
Hydrants,	3,819 10
Other supply devices,	406 32
Meters,	213 41
Office building and land,	3,892 00
Office furniture and equipment,	79 00
Barn and storehouse,	562 00
Fuel on hand,	518 00
Oil, waste and packing,	50 00
Station tools and supplies,	26 00
Cash on hand,	272 44
Accounts receivable for water,	450 59
Sinking funds,	18,114 36
Notes receivable,	16 00
Investments,	106 50

Total assets as per books of the company, \$152,685 55

LIABILITIES.

Capital stock,	\$54,350 00
Bonds outstanding,	45,000 00
Notes payable,	11,850 00

Total liabilities as per books of the company, \$111,200 00
 Profit and loss balance, 41,485 55

\$152,685 55

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$70 79	
Pumping,	6,111 19	
Distribution,	1,101 44	
Management,	3,889 16	
Taxes,	2,157 24	
Incidentals,	616 99	
Income from sale of water,		\$17,529 04
municipal income,		2,872 50
Balance to profit and loss,	6,454 73	
	<hr/>	<hr/>
	\$20,401 54	\$20,401 54

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$41,334 59
Balance of operating account,		6,454 73
Interest received,		839 34
Rents,		467 50
Other items of income,		15 30
Interest paid,	\$2,910 79	
Depreciation,	1,958 00	
Dividends declared,	2,717 50	
Other items,	39 62	
Balance June 30, 1919,	41,485 55	
	<hr/>	<hr/>
	\$49,111 46	\$49,111 46

WESTFORD WATER COMPANY.

ASSETS.

Wells,	\$4,327 12
Land,	950 00
Buildings,	1,783 66
Pumps,	3,728 89
Gas producers and auxiliaries,	2,948 00
Electric plant,	1,373 04
Mains,	55,112 17
Water towers,	9,350 00
Hydrants,	1,436 72
Cash on hand,	749 26
Sinking fund,	6,241 05

Total assets as per books of the company, \$87,999 91

LIABILITIES.

Capital stock,	\$40,000 00
Bonds outstanding,	35,000 00

Total liabilities as per books of the company, \$75,000 00
 Profit and loss balance, 12,999 91

\$87,999 91

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Pumping,	\$3,438 84	
Management,	1,191 45	
Taxes,	205 10	
Incidentals,	112 76	
Income from sale of water,		\$7,651 77
municipal income,		2,396 00
other sources,		161 10
Balance to profit and loss,	5,260 72	
	<hr/>	<hr/>
	\$10,208 87	\$10,208 87

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$12,004 32
Balance of operating account,		5,260 72
Interest received,		255 89
Premium on bonds,		21 55
Interest paid,	\$1,833 26	
Depreciation,	2,709 31	
Balance June 30, 1919,	12,999 91	
	<hr/>	<hr/>
	\$17,542 48	\$17,542 48

WESTHAMPTON WATER COMPANY.

ASSETS.

Reservoirs,	\$221 00
Water supply rights,	150 00
Land,	150 00
Mains,	1,129 00
Cash on hand,	79 50
	<hr/>
Total assets as per books of the company,	\$1,729 50

LIABILITIES.

Capital stock,	\$1,500 00
	<hr/>
Total liabilities as per books of the company,	\$1,500 00
Profit and loss balance,	229 50
	<hr/>
	\$1,729 50

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Supply,	\$13 00	
Management,	5 71	
Taxes,	24 82	
Income from sale of water,		\$160 25
municipal income,		21 00
Balance to profit and loss,	137 72	
	<hr/>	<hr/>
	\$181 25	\$181 25

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$131 78
Balance of operating account,		137 72
Other items of income,		50 00
Dividends declared,	\$90 00	
Balance June 30, 1919,	229 50	
	<hr/>	<hr/>
	\$319 50	\$319 50

WESTON WATER COMPANY.

ASSETS.

Wells,	\$4,379 94
Land,	8,006 34
Buildings,	14,478 81
Pumps, etc.,	3,182 20
Mains,	60,011 16
Water towers,	8,986 10
Meters,	3,165 46
Stable and garage equipment,	600 00
Cash on hand,	2,766 20
Accounts receivable for water,	7,438 06
Insurance,	75 00
	<hr/>
Total assets as per books of the company,	\$113,089 27

LIABILITIES.

Capital stock,	\$50,000 00
Bonds outstanding,	50,000 00
Notes payable,	8,900 00
	<hr/>
Total liabilities as per books of the company,	\$108,900 00
Profit and loss balance,	4,189 27
	<hr/>
	\$113,089 27

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Pumping,	\$2,603 34	
Distribution,	61 83	
Management,	1,150 00	
Taxes,	923 41	
Incidentals,	507 45	
Income from sale of water,		\$10,112 47
municipal income,		1,913 81
Balance to profit and loss,	6,780 25	
	<hr/>	<hr/>
	\$12,026 28	\$12,026 28

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,		\$3,244 34
Balance of operating account,		6,780 25
Interest paid,	\$3,445 00	

	DR.	CR.
Dividends declared,	\$2,000 00	
Other items,	390 32	
Balance June 30, 1919,	4,189 27	
	<hr/>	<hr/>
	\$10,024 59	\$10,024 59

WESTWOOD WATER COMPANY.

(Albert Dean, Owner.)

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses:		
Pumping,	\$1,710 00	
Distribution,	200 00	
Taxes,	45 00	
Income from sale of water,		\$2,631 10
municipal income,		60 00
Balance to profit and loss,	736 10	
	<hr/>	<hr/>
	\$2,691 10	\$2,691 10

WILLIAMSTOWN WATER COMPANY.

ASSETS.

Watersheds,	\$36,429 04
Reservoirs,	60,213 87
Mains,	119,617 75
Services,	1,677 20
Hydrants,	3,393 07
Other supply devices,	1,539 58
Meters,	7,970 42
Other materials and supplies,	118 11
Cash on hand,	2,105 79
Accounts receivable for water,	8,236 00
Other accounts receivable,	96 00
Notes receivable,	4,000 00
Investments,	1,000 00
	<hr/>
Total assets as per books of the company,	\$246,396 83
Profit and loss balance,	21,180 18
	<hr/>
	\$267,577 01

LIABILITIES.

Capital stock,	\$100,000 00
Bonds outstanding,	160,000 00
Accounts payable,	346 68
Interest due but not paid,	850 00
Interest accrued but not due,	1,333 33
Amortization account,	4,797 00
Other liabilities,	250 00
	<hr/>
Total liabilities as per books of the company,	\$267,577 01

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$105 35	
Distribution,	940 25	
Management,	1,926 63	
Taxes,	1,283 34	
Incidentals,	906 15	
Income from sale of water,		\$15,045 44
municipal income,		1,816 00
Balance to profit and loss,	11,699 72	
	<hr/>	<hr/>
	\$16,861 44	\$16,861 44

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1918,	\$22,420 90	
Balance of operating account,		\$11,699 72
Interest received,		200 00
Rents,		241 00
Interest paid,	8,000 00	
Dividends declared,	1,500 00	
Other items,	1,400 00	
Balance June 30, 1919,		21,180 18
	<hr/>	<hr/>
	\$33,320 90	\$33,320 90

APPENDIX D. — GAS COMPANIES STATISTICS.

TABLE 1. — *Financial Statistics — Year ending June 30, 1919.*

COMPANY.	Capital Stock.	STOCKHOLDERS.		Value at Par of Stock held in Massa- chusetts.	Value of Property assessed locally.	TAXES PAID.		DIVIDENDS.	
		Whole Number.	Resident in Massa- chusetts.			Amount.	Per M sold.	Amount.	Rate per Cent.
Adams,	\$60,000	3	2	\$59,900	\$115,500	\$1,479 89	\$0.0431	\$10,200 00	17
Amesbury,	60,000	7	7	60,000	94,500	1,713 50	.1123	2—	—
Amherst,	300,000	96	90	286,700	293,500	2,236 64	.1575	18,000 00	6
Arlington,	450,000	4	3	449,000	462,525	13,970 55	.0699	34,875 00	7 $\frac{3}{4}$
Athol,	757,000	8	8	757,000	548,060	2,669 39	.1598	62,648 01	3 8 $\frac{4}{100}$
Attleboro,	116,000	52	49	112,800	235,820	5,932 62	.0646	13,920 00	12 $\frac{100}{100}$
Beverly,	687,500	104	96	683,000	1,346,435	12,204 49	.1089	82,500 00	12
Blackstone,	40,000	4	4	40,000	52,500	471 64	.0751	3,200 00	8
Boston,	15,124,600	14	14	15,124,600	22,139,100	654,753 13	.0842	1,058,722 00	7
Brockton,	1,537,000	380	365	1,496,600	1,511,885	42,939 42	.1013	2—	—
Cambridge,	1,680,000	852	741	1,493,900	3,272,500	105,909 70	.0975	168,000 00	10
Charlestown,	460,000	416	356	544,850	1,199,325	36,957 81	.1087	72,000 00	12
Citizens' (Nantucket),	40,000	39	39	40,000	74,650	491 61	.0646	2,600 00	6 $\frac{1}{2}$
Citizens' (Quincy),	743,000	8	8	743,000	706,775	26,265 97	.1089	44,580 00	6
Clinton,	5183,000	3	2	182,500	279,925	3,789 64	.1286	21,960 00	12
Dedham,	4155,950	133	132	155,900	239,950	6,300 40	.0612	21,476 00	8
East Boston,	575,000	8	8	575,000	1,504,900	37,713 70	.0568	20,125 00	3 $\frac{1}{2}$
Easthampton,	7180,000	143	138	176,700	163,217	2,454 70	.1258	21,600 00	8 6
Fall River,	1,127,000	524	481	1,067,500	2,618,300	76,108 76	.1036	135,240 00	12
Fitchburg,	4888,000	475	425	844,550	1,674,965	15,688 08	.0817	88,800 00	10
Frammingham,	75,000	10	10	75,000	125,742	1,325 58	.0273	2—	—
Gardner,	140,000	123	106	124,500	134,050	3,102 54	.1913	2,450 00	1 $\frac{3}{4}$
Gloucester,	4214,000	13	10	212,900	362,400	11,551 67	.1261	17,120 00	8

.1511
.1868

Greenfield, Gregory, J. D. (Princeton),	97	49	65,850	197,500	2,981 15	.0482	9,130 00	9 —	.1328
Haverhill,	—	—	—	100	1 78	.1128	—	—	—
Ipswich,	423	408	562,100	1,025,685	28,932 05	.0775	52,653 18	9	.1410
Lawrence,	13	13	16,000	21,391	501 56	.1865	—	—	—
Leominster,	850	759	2,210,200	4,041,333	61,340 13	.1014	175,000 00	7	.0851
Lexington,	4	3	134,900	215,300	5,826 27	.0919	5,400 00	4	.3223
Lowell,	3	2	39,900	21,650	737 16	.0848	2,800 00	7	.1446
Lynn,	565	489	696,900	2,137,650	61,721 44	.0744	120,000 00	12	—
Malden,	195	173	1,589,900	4,958,800	80,433 54	.0906	325,000 00	20	.1391
Marlborough-Hudson,	41	37	2,073,700	2,968,300	87,780 82	.0836	145,985 00	7	.2358
Milford,	5	5	270,000	495,265	14,543 56	.1815	18,900 00	7	.0504
Natick,	7	6	72,200	112,100	2,306 76	.1072	1,084 50	1 1/2	—
New Bedford,	15	14	53,600	75,550	2,227 08	.1134	286,200 00	12	—
Newburyport,	918	828	2,206,600	5,580,625	56,733 98	.0756	63,857 00	11 1/2	—
Newton,	337	320	839,500	861,200	4,742 10	.1141	42,000 00	7 1/2	.0520
North Adams,	8	8	560,000	1,441,119	35,942 91	.0445	32,000 00	8	—
Northampton,	3	2	399,900	737,800	5,578 03	.0394	11,675 63	7 1/2	.1228
North Attleborough,	5	3	155,600	227,400	5,110 27	.0537	4,086 00	6	.0837
Norwood,	43	33	46,000	122,570	2,942 61	.0603	5,600 00	4	.2446
Old Colony,	145	138	133,800	117,060	451 67	.1071	—	—	—
Otis Co. (Ware),	166	155	694,600	559,470	12,507 77	.1242	33,720 00	—	.1301
Pittsfield,	—	—	—	29,000	655 30	.0581	2,970 00	8	.1285
Plymouth,	139	127	584,700	601,000	13,304 79	.0513	53,584 00	2	.2258
Salem,	130	121	142,300	227,400	3,508 03	.1518	21,200 00	8	—
Southeastern Mass. (Marion),	266	242	653,900	1,098,725	29,810 67	.1256	—	8	—
	194	184	253,200	12 —	13 —	—	—	8	—

¹ Dividends paid in part from electric profits.

² No dividend declared.

³ Four per cent on \$714,500; 4.48 per cent on \$757,000.

⁴ Par value, \$50.

⁵ Par value, \$500.

⁶ Par value, \$25.

⁷ Capital reduced from \$450,000 to \$180,000 Feb. 28, 1919.

⁸ Four per cent on \$450,000; 2 per cent on \$180,000.

⁹ Five per cent on \$83,000 common stock; 6 per cent on \$83,000 preferred.

¹⁰ Unincorporated.

¹¹ Four per cent on \$848,300; 3 1/2 per cent on \$855,000.

¹² Included in assessed value of electric property.

¹³ Included in taxes of electric property.

TABLE 1. — *Financial Statistics, etc.* — Concluded.

COMPANY.	Capital Stock.	STOCKHOLDERS.		Value at Par of Stock held in Massachusetts.	Value of Property assessed locally.	TAXES PAID.		DIVIDENDS.		
		Whole Number.	Resident in Massachusetts.			Amount.	Per M sold.	Amount.	Rate per Cent.	Per M sold.
Spencer,	\$97,500	4	3	\$97,400	\$89,000	\$1,646 67	\$0.0632	\$6,825 00	7	1 —
Springfield,	2,170,400	678	427	1,152,200	4,401,035	107,478 99	.0884	238,839 50	12	\$0.1965
Suburban (Revere),	834,500	13	12	830,100	1,250,300	18,884 47	.0751	83,450 00	10	1 —
Taunton,	2330,000	215	190	300,600	459,050	15,638 95	.0717	33,000 00	10	.1512
Vineyard (Oak Bluffs),	25,000	4	4	25,000	160,650	600 37	.5158	3 —	—	—
Webster,	600,000	196	189	521,000	611,121	5,974 05	.0668	48,000 00	8	1 —
West Boston,	175,000	77	76	174,300	112,500	4,592 18	.0288	10,500 00	6	.0659
Williamstown,	40,000	3	2	398,000	82,900	635 16	.0469	2,400 00	6	1 —
Woburn,	45,100	45	42	43,600	82,000	1,942 44	.0928	1,804 00	4	.0862
Worcester County,	285,000	4	3	284,900	185,755	3,326 09	.1426	3 —	—	—
Worcester,	1,400,000	427	383	1,309,400	3,544,100	83,460 73	.0798	56,000 00	4	.0535
	—	—	—	—	\$78,108,928	\$1,832,832 96	—	\$3,784,679 82	—	—

¹ Dividends paid in part from electric profits.² Par value, \$50.³ No dividend declared.

TABLE 2.

The following table shows the amount of gas made and the amount bought in the years ending June 30, 1919, and June 30, 1918, the amount sold by meter and for public lamps in both these years; the amount used at works and offices with the amount of gas unaccounted for during the year ending June 30, 1919, and the percentage of unaccounted for gas in both years: —

Coal and Water Gas Companies.

COMPANY.	Gas made, Year ending June 30, 1919.	Gas made, Year ending June 30, 1918.	Gas bought, Year ending June 30, 1919.	Gas bought, Year ending June 30, 1918.	Gas sold by Meter, Year ending June 30, 1919.	Gas sold by Meter, Year ending June 30, 1918.	Gas sold for Public Lamps, Year ending June 30, 1919.	Gas sold for Public Lamps, Year ending June 30, 1918.	Gas used at Works and Offices, Year ending June 30, 1919.	Gas unaccounted for, Year ending June 30, 1919.	Percentage unaccounted for, 1919.	Percentage unaccounted for, 1918.
	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.		
Adams,	—	—	—	36,938,600	34,341,100	33,069,800	—	—	61,100	2,536,400	6.87	7.41
Amesbury,	19,402,500	23,005,250	—	—	15,052,400	17,064,800	—	—	220,000	3,880,900	19.94	19.67
Amherst,	14,947,730	15,411,030	—	—	14,200,811	14,635,100	—	—	63,300	683,619	4.56	4.61
Arlington,	210,710,100	196,687,200	—	—	189,840,800	170,952,800	—	—	1,114,700	9,849,300	4.66	8.20
Athol,	27,012,750	20,088,550	—	65,300	16,704,400	19,218,400	—	—	57,300	242,050	1.42	3.96
Attleboro,	54,723,000	72,532,000	—	39,637,500	91,879,208	89,783,470	—	—	549,900	1,931,392	2.63	2.93
Beverly,	127,838,200	125,974,900	—	—	112,090,400	107,873,900	—	—	1,348,900	14,459,200	11.28	13.21
Blackstone,	5,722,943,000	4,991,983,000	—	6,316,100	6,279,500	6,370,500	—	—	36,600	—	—	—
Boston,	470,692,100	562,883,400	—	2,346,718,000	5,794,772,301	5,758,649,853	123,203,871	129,973,877	17,349,500	16,529,000	3.37	4.57
Brookton,	—	—	—	—	423,947,900	447,130,900	—	—	6,264,100	7,453,600	8.57	9.58
Cambridge,	1,115,836,000	1,154,757,000	113,200	113,200	1,082,430,719	1,113,490,945	3,813,077	4,174,303	2,222,400	28,614,004	2.55	2.43
Charlestown,	381,383,436	380,546,506	905,000	905,000	333,564,250	338,141,200	6,317,710	5,768,350	3,061,400	39,429,076	10.29	9.98
Citizens' (Nantucket),	8,473,540	8,232,000	—	—	7,565,120	7,059,815	48,000	48,000	90,000	770,320	9.09	12.59
Citizens' (Quincy),	—	—	—	248,597,737	235,824,084	202,036,582	5,379,379	5,412,512	275,000	7,122,274	2.86	6.21
Clinton,	32,279,000	29,365,000	—	—	29,474,700	27,079,700	—	—	117,700	2,686,600	8.31	7.26
Dedham,	—	—	112,999,900	112,999,900	102,913,000	100,376,700	—	—	323,800	9,745,800	8.62	11.49
East Boston,	—	194,098,000	670,436,000	437,058,000	650,794,236	607,662,437	13,409,618	13,427,533	1,540,700	4,445,346	.66	1.17
Easthampton,	23,140,290	22,862,090	—	—	19,510,500	18,981,600	—	—	103,300	3,537,226	15.20	16.48

Coal and Water Gas Companies — Concluded.

COMPANY.	Gas made, Year ending June 30, 1919.	Gas made, Year ending June 30, 1918.	Gas bought, Year ending June 30, 1919.	Gas bought, Year ending June 30, 1918.	Gas sold by Meter, Year ending June 30, 1919.	Gas sold by Meter, Year ending June 30, 1918.	Gas sold for Public Lamps, Year ending June 30, 1919.	Gas sold for Public Lamps, Year ending June 30, 1918.	Gas used at Works and Offices, Year ending June 30, 1919.	Gas unaccounted for, Year ending June 30, 1919.	Percentage unaccounted for, 1919.	Percentage unaccounted for, 1918.
	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.		
Fall River,	792,063,500	784,633,500	-	-	724,806,200	717,615,000	5,391,944	5,485,888	4,072,300	52,492,556	6.61	6.60
Fitchburg,	210,620,000	205,152,000	-	-	192,100,000	191,764,000	-	-	230,000	17,986,000	8.52	6.35
Frammingham,	-	-	52,739,700	53,613,800	48,638,300	48,614,800	-	-	239,800	3,861,600	7.32	7.78
Gardner,	18,377,300	24,367,500	-	-	16,174,000	19,659,100	45,004	1,985,892	427,000	1,731,296	9.40	9.49
Gloucester,	93,876,500	99,155,800	-	-	90,462,000	93,776,600	1,180,600	1,145,500	740,300	3,484,800	3.63	3.37
Greenfield,	67,891,000	64,281,000	-	-	61,397,800	57,569,400	-	-	1,025,200	4,973,700	7.31	8.19
Haverhill,	398,455,000	389,571,000	-	-	368,335,200	357,755,100	5,067,300	5,003,300	2,110,100	22,915,400	5.73	6.27
Ipswich,	2,748,600	2,955,100	-	-	2,689,600	2,913,100	-	-	30,000	29,000	1.05	.41
Lawrence,	668,801,400	662,665,920	-	-	604,296,528	601,917,428	343,552	344,250	1,422,600	62,794,815	9.36	8.89
Leominster,	67,371,400	64,178,600	-	-	63,424,000	59,252,000	-	-	76,100	3,874,800	5.74	7.44
Lexington,	-	-	9,472,000	8,258,200	8,088,300	7,607,100	-	-	83,800	699,900	7.39	6.75
Lowell,	833,440,000	840,561,000	-	-	810,883,500	822,002,700	19,034,500	18,572,800	3,952,400	3,131,400	-	-
Lynn,	959,611,442	1,075,939,091	-	-	886,516,864	974,047,446	895,991	895,991	2,667,100	73,518,687	7.61	8.93
Malden,	1,109,253,000	1,137,648,000	342,100	247,200	786,634,098	783,985,921	-	-	2,920,500	57,083,497	5.13	6.89
Marlborough-Hudson,	-	-	84,323,340	80,337,890	80,142,300	71,637,400	-	-	107,500	4,073,540	4.82	10.33
Milford,	22,313,300	22,453,000	-	-	21,511,500	20,784,000	-	-	48,100	732,700	3.28	7.33
Natick,	-	-	22,193,900	22,237,613	19,631,800	19,118,962	-	-	238,000	2,324,100	10.44	10.79
New Bedford,	797,921,700	801,348,800	-	-	729,007,000	734,811,100	21,502,460	22,199,693	-	46,341,140	5.79	5.50
Newburyport,	50,297,040	48,404,500	-	-	41,553,030	40,345,500	-	-	168,000	8,747,010	17.33	15.83
Newton,	-	-	-	-	797,327,500	782,860,300	10,487,900	10,566,300	1,597,000	15,990,400	1.90	2.93
North Adams,	149,621,200	148,551,300	825,160,800	788,372,600	90,003,500	88,006,600	-	-	246,900	7,769,300	5.18	7.08
Northampton,	104,590,400	100,031,200	-	-	95,091,300	89,044,700	-	-	799,800	8,046,100	8.25	10.41
North Attleborough,	48,512,200	48,144,400	-	-	45,810,597	44,799,045	-	-	364,800	2,363,803	4.86	6.06
Norwood,	27,709,800	30,288,400	-	-	22,891,400	28,161,100	-	-	488,900	4,337,500	15.62	5.67

Old Colony, . . .	114,048,000	114,925,000	—	—	100,706,500	97,503,100	—	—	2,014,800	11,794,700	10.26	13.73
Otis Co. (Ware), . . .	19,230,350	19,956,900	—	—	7 11,275,600	s 11,570,400	—	—	339,800	1,574,978	8.14	10.61
Pittsfield, . . .	271,866,712	286,737,400	—	—	259,238,300	281,720,500	—	—	1,497,900	11,124,812	4.08	1.30
Plymouth, . . .	30,697,709	30,401,946	—	—	23,111,600	24,887,500	—	—	404,600	7,194,636	23.37	15.10
Salem, . . .	277,645,222	282,000,506	428,800	464,200	237,277,732	259,704,000	—	—	854,800	39,918,590	14.33	7.71
Spencer, . . .	26,339,400	33,323,200	—	—	9 9,893,600	9 12,597,700	—	—	329,700	538,500	1.80	1.80
Springfield, . . .	1,254,090,000	1,273,135,000	—	—	1,173,289,000	1,199,089,000	—	—	14,984,000	24,049,000	1.91	1.34
Suburban (Revere), . . .	—	—	262,806,805	272,237,500	10 250,660,337	11 257,091,081	—	—	44,000	11,360,505	4.32	5.55
Taunton, . . .	256,019,000	242,246,000	—	—	178,612,900	186,285,600	—	—	1,040,900	36,584,700	10.36	13.95
Vineyard (Oak Bluffs), . . .	1,656,900	1,725,400	—	—	1,164,000	1,428,840	—	—	66,000	427,900	25.57	12.20
Webster, . . .	96,478,300	85,196,000	—	—	89,418,500	78,357,400	—	—	408,000	6,651,800	6.89	7.08
West Boston, . . .	163,155,000	160,067,000	—	—	—	—	—	—	410,000	3,488,060	2.13	2.57
Williamstown, . . .	—	—	14,658,900	14,046,700	13,540,300	12,895,000	—	—	19,200	1,099,400	7.50	7.90
Woburn, . . .	23,934,000	25,681,000	—	—	20,926,800	23,006,300	—	—	185,000	2,817,200	11.73	9.44
Worcester County, . . .	13,378,000	15,321,400	—	—	23,291,000	27,890,200	38,900	—	908,700	5,312,800	17.95	17.43
Worcester, . . .	1,082,627,000	1,172,708,000	—	—	1,037,874,700	1,115,563,000	7,979,600	7,885,000	2,511,200	34,525,500	3.17	3.83
	18,267,178,111	18,032,202,789	4,751,010,282	4,939,052,793	19,199,982,615	19,297,822,835	224,139,406	232,959,089	84,640,500	760,720,232	—	—

- 1 Includes 9,700 feet sold by contract, estimated.
 2 Includes 119,500 feet sold by contract, estimated.
 3 Gas sold and used, 131,400 feet more than made.
 4 Includes 26,664 feet sold by contract, estimated.
 5 Includes 48,546 feet sold by contract, estimated.
 6 No record.
- 7 Not including 6,046,600 feet used in mills of company.
 8 Not including 5,950,400 feet used in mills of company.
 9 Includes 5,400 feet sold by contract, estimated.
 10 Includes 741,963 feet sold by contract, estimated.
 11 Includes 628,374 feet sold by contract, estimated.

Acetylene-gas Companies.

COMPANY.	Gas made, Year ending June 30, 1919.		Gas made, Year ending June 30, 1918.		Gas bought, Year ending June 30, 1919.		Gas bought, Year ending June 30, 1918.		Gas sold by Meter, Year ending June 30, 1919.		Gas sold by Meter, Year ending June 30, 1918.		Gas sold for Public Lamps, Year ending June 30, 1919.		Gas sold for Public Lamps, Year ending June 30, 1918.		Gas used at Works and Offices, Year ending June 30, 1919.		Gas unaccounted for, Year ending June 30, 1919.		Percentage unaccounted for, 1919.		Percentage unaccounted for, 1918.	
	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Percentage unaccounted for, 1919.	Percentage unaccounted for, 1918.			
Gregory, J. D. (Princeton), Southeastern Mass. (Marion), Waite & Smith (S. Dartmouth),	15,786	20,879	-	-	15,786	20,879	-	-	-	-	5,500	25,864	-	-	-	-	-	-	55,999	53.10	-	32.74		
	103,706	138,258	-	-	42,157	67,187	-	-	-	-	-	-	-	-	-	-	-	-	1,2729	16.63	-	12.88		
	116,410	30,721	-	-	113,681	26,765	-	-	-	-	5,500	25,864	-	-	-	-	-	-	58,728	-	-	-		
	135,902	189,858	-	-	71,024	114,831	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		

1 For three months.

TABLE 3. — *Showing Amount of Gas sold by Companies to Each Other for the Years ending June 30, 1918 and 1919.*

SOLD BY —		SOLD TO —		Number of Feet, 1918.	Number of Feet, 1919.	Amount paid, 1919.
Amesbury,	.	Hampton, N. H.,	.	1,293,600	204,200	\$561 55
Arlington,	.	Lexington,	.	8,258,200	9,472,000	7,464 00
Blackstone Valley,	.	Newton,	.	191,600	564,100	504 36
	.	Blackstone,	.	6,411,600	6,316,100	5,844 30
Boston, .	.	Charlestown,	.	4,513,000	905,000	543 00
	.	Citizens' (Quincy),	.	221,504,990	248,597,737	149,006 61 ¹
	.	Dedham,	.	113,675,400	112,999,900	58,605 48 ²
	.	East Boston,	.	437,058,000	670,436,000	387,966 60
	.	Everett,	.	2,544,000	2,782,000	1,669 20
	.	Newton,	.	788,181,000	824,596,700	458,653 78
Cambridge,	.	Malden,	.	177,300	239,000	271 90
East Boston,	.	Malden, R. I.,	.	69,900	103,100	98 75
Fall River,	.	Tiverton,	.	5,846,500	4,792,600	3,594 48
Lynn, .	.	Salem,	.	464,200	428,800	413 87
Malden, .	.	Cambridge,	.	165,700	113,200	129 17
	.	Suburban (Revere),	.	272,237,500	262,806,805	192,429 32
N. E. Fuel and Transportation Co.,	.	Boston, .	.	2,840,602,000	2,346,718,000	649,287 97
Newton, .	.	Arlington,	.	8,000	65,300	58 44
North Adams,	.	Adams,	.	35,790,400	36,938,600	35,471 38
Spencer,	.	Williamstown,	.	14,046,700	14,658,900	14,040 08
Springfield,	.	Worcester County,	.	19,418,400	16,176,600	14,559 84
Taunton,	.	Northern Connecticut Light and Power Co.,	.	42,704,000	41,936,000	23,014 94
West Boston, .	.	Attleboro,	.	20,689,700	39,637,500	28,330 81
	.	Frammingham,	.	53,013,800	52,739,700	55,457 71
	.	Marlborough,	.	80,337,890	84,323,340	55,810 18
	.	Natick, .	.	22,237,649	22,193,900	24,222 97

¹ Includes \$4,439.82 for pumping gas.² Includes \$3,093.90 for pumping gas.

TABLE 4.

The following table shows the daily capacity of the several works June 30, 1919, and the greatest and the least day's output during the year ending with that date, for each of the companies:—

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
	Feet.	Feet.		Feet.	
Adams,	— ¹	— ²	—	—	—
Amesbury,	200,000	141,000	Aug. 22	22,000	Apr. 5
Amherst,	150,000	74,260	June 14	24,240	Dec. 13
Arlington,	3,050,000	825,800	Sept. 11	421,000	Dec. 26
Athol,	75,000	88,120	Sept. 6	12,330	Feb. 23
Attleboro,	200,000	355,000	June 20	147,000	Aug. 25
Beverly,	775,000	560,500	June 7	244,000	Feb. 5
Blackstone,	— ¹	— ²	—	—	—
Boston,	42,300,000	22,639,000	Jan. 11	10,602,000	July 28
Brockton,	2,900,000	1,821,000	Oct. 20	887,000	Apr. 4
Cambridge,	9,000,000	4,390,000	Jan. 11	2,492,000	Aug. 11
Charlestown,	1,620,000	1,499,000	Dec. 24	810,000	Apr. 20
Citizens' (Nantucket),	60,000	53,000	Aug. 24	11,200	Apr. 6
Citizens' (Quincy),	— ¹	922,000	Aug. 27	497,000	Mar. 9
Clinton,	285,000	119,000	Aug. 3	53,000	Apr. 6
Dedham,	— ¹	402,700	Dec. 4	232,600	Feb. 23
East Boston,	1,200,000	2,389,000	Oct. 31	1,142,000	Apr. 20
Easthampton,	100,000	92,983	Aug. 15	42,392	Apr. 6
Fall River,	5,050,000	2,941,000	Dec. 24	1,723,100	July 22
Fitchburg,	2,400,000	775,000	Sept. 7	387,000	Apr. 27
Frammingham,	— ¹	— ²	—	—	—
Gardner,	125,000	76,100	July 30	32,600	Feb. 23
Gloucester,	725,000	395,600	Aug. 31	160,700	Apr. 13
Greenfield,	733,000	262,000	June 20	89,500	Dec. 22
Gregory, J. D. (Princeton),	500 ³	— ²	—	—	—
Haverhill,	2,000,000	1,412,000	Dec. 11	756,000	July 28
Ipswich,	576,000	10,000	Dec. 24	5,000	July 3
Lawrence,	5,312,000	2,447,642	Oct. 31	1,302,687	Apr. 6
Leominster,	300,000	292,600	June 21	143,500	Apr. 27
Lexington,	— ¹	— ²	—	—	—
Lowell,	5,600,000	2,949,000	Dec. 24	1,524,000	July 28
Lynn,	8,300,000	3,484,936	Sept. 10	1,736,968	Mar. 23
Malden,	8,250,000	4,626,000	June 22	2,294,000	Apr. 6
Marlborough-Hudson,	200,000	388,956	Aug. 11	57,720	May 2
Milford,	210,000	75,000	Feb. 8	34,000	May 11
Natick,	125,000	94,000	July 27	38,000	May 11
New Bedford,	5,120,000	3,060,700	Aug. 31	1,579,200	Apr. 16
Newburyport,	200,000	189,460	Sept. 7	87,730	Dec. 9
Newton,	1,600,000	2,756,000	Dec. 24	1,544,000	July 28
North Adams,	1,825,000	632,000	July 29	274,900	Apr. 10
Northampton,	450,000	345,526	June 15	199,700	Mar. 30
North Attleborough,	27,500	163,900	Sept. 20	78,500	Jan. 9
Norwood,	200,000	119,000	July 23	53,000	Feb. 25

¹ All gas purchased.² No record.³ Lights.

TABLE 4— *Concluded.*

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
	Feet.	Feet.		Feet.	
Old Colony, . . .	1,400,000	508,000	Aug. 3	202,000	Nov. 12
Otis Co. (Ware), . .	150,000	58,562	Dec. 30	31,722	May 11
Pittsfield, . . .	1,750,000	1,069,300	Aug. 28	518,900	Feb. 23
Plymouth, . . .	200,000	130,530	July 2	50,381	Mar. 31
Salem, . . .	1,800,000	1,013,000	Oct. 23	510,000	Apr. 20
Southeastern Mass. (Marion), . . .	2,000	517	July 29	179	May 31
Spencer, . . .	150,000	137,100	Aug. 3	33,000	Oct. 27
Springfield, . . .	6,500,000	4,154,000	Oct. 31	2,479,000	July 28
Suburban (Revere), .	— ¹	1,489,413	July 24	459,658	Mar. 30
Taunton, . . .	3,000,000	956,000	June 20	453,000	Mar. 9
Vineyard (Oak Bluffs), .	150,000	28,000	Aug. 15	11,000	Sept. 15
Webster, . . .	1,110,000	438,000	July 20	179,000	Apr. 6
West Boston, . . .	1,250,000	695,000	Sept. 20	218,000	Apr. 27
Williamstown, . . .	— ¹	— ²	—	—	—
Woburn, . . .	110,000	90,000	Sept. 18	40,000	Apr. 30
Worcester County, . .	150,000	— ²	—	— ²	—
Worcester, . . .	12,200,000	3,620,000	Oct. 30	871,000	June 12

¹ All gas purchased.² No record.

TABLE 5.

The following table shows the total quantity of gas sold during the year ending June 30, 1919, the percentage of increase in sales over the previous year; the capital stock and bonds per thousand feet sold, omitting those companies which have electric light plants; the average price received for all gas sold during the year ending June 30, 1919, and the average price the year previous:—

Coal and Water Gas Companies.

COMPANY.	Total Sales of Gas.	Increase over 1917-18.	Capital per M sold, including Bonds.	Average Price received per M sold, 1918-19.	Average Price received per M sold, 1917-18.
	Feet.	Per Cent.			
Adams,	34,341,100	3.84	—	\$1.176	\$1.042
Amesbury,	15,256,600 ¹	16.90*	\$9 95	2.875	2.007
Amherst,	14,200,811	2.96*	—	1.812	1.537
Arlington,	199,876,900 ²	11.41	4 17	1.234	1.115
Athol,	16,704,400	13.08*	—	1.832	1.515
Attleboro,	91,879,208	2.33	1 26	1.221	1.024
Beverly,	112,090,400	3.91	—	1.437	1.255
Blackstone,	6,279,500	1.43*	—	1.484	1.269
Boston,	7,778,293,509 ³	4.32	2 48	.851	.756
Brockton,	423,947,900	5.18*	5 58	1.452	1.186
Cambridge,	1,086,482,796 ⁴	2.81*	1 90	1.146	.908
Charlestown,	339,881,960	1.17*	—	1.038	.831
Citizens' (Nantucket),	7,613,120	7.11	—	2.058	2.005
Citizens' (Quincy),	241,203,463	16.27	3 81	1.303	1.191
Clinton,	29,474,700	8.84	—	1.471	1.405
Dedham,	102,913,000	2.53	2 60	1.160	1.024
East Boston,	664,306,954 ⁵	6.95	1 47	.919	.797
Easthampton,	19,510,500	2.79	—	1.791	1.515
Fall River,	734,990,744 ⁶	.83	1 57	.960	.868
Fitchburg,	192,100,000	.18	—	1.185	.989
Frammingham,	48,638,300	.05	2 82	1.579	1.395
Gardner,	16,219,004	25.07*	20 13	2.324	1.671
Gloucester,	91,642,600	3.45*	2 70	1.310	1.130
Greenfield,	61,897,800	7.52	7 25	1.610	1.451
Haverhill,	373,400,500	2.93	1 90	.933	.852
Ipswich,	2,689,600	7.67*	11 54	1.964	1.954
Lawrence,	604,640,080	.39	—	1.112	.889
Leominster,	63,424,000	7.04	3 48	1.431	1.304
Lexington,	8,688,300	14.21	4 71	1.656	1.547
Lowell,	829,918,000	1.27*	2 08	1.237	.946
Lynn,	887,841,655 ⁷	8.98*	—	1.125	.813
Malden,	1,049,554,103 ⁸	.65*	2 98	1.062	.845
Marlborough-Hudson,	80,142,300	11.87	6 20	1.552	1.434
Milford,	21,511,500	3.50	6 25	1.816	1.456
Natick,	19,631,800	2.68	5 80	1.718	1.538
New Bedford,	750,509,460	.86*	—	1.117	.938
Newburyport,	41,555,030	3.00	—	1.711	1.375
Newton,	807,881,400 ⁹	5.82	1 45	.946	.851

* Decrease.

¹ Includes 204,200 feet sold to other companies.² Includes 10,036,100 feet sold to other companies.³ Includes 1,860,317,337 feet sold to other companies.⁴ Includes 239,000 feet sold to other companies.⁵ Includes 103,100 feet sold to other companies.⁶ Includes 4,792,600 feet sold to other companies.⁷ Includes 428,800 feet sold to other companies.⁸ Includes 262,920,005 feet sold to other companies.⁹ Includes 66,000 feet sold to other companies.

Coal and Water Gas Companies — Concluded.

COMPANY.	Total Sales of Gas.	Increase over 1917-18.	Capital per M sold, including Bonds.	Average Price received per M sold, 1918-19.	Average Price received per M sold, 1917-18.
	Feet.	Per Cent.			
North Adams, . . .	141,601,000 ¹	2.73	—	\$1.069	\$0.863
Northampton, . . .	95,091,300	6.79	\$2 03	1.185	1.010
North Attleborough, . . .	45,810,597	8.95	1 40	1.197	1.115
Norwood, . . .	22,891,400	18.71*	11 79	2.386	1.614
Old Colony, . . .	100,706,500	3.29	13 75	1.736	1.448
Otis Co. (Ware), . . .	11,275,600	2.55*	—	1.722	1.601
Pittsfield, . . .	259,238,300	7.98*	3 46	1.289	1.030
Plymouth, . . .	23,111,600	7.14*	13 56	2.049	1.664
Salem, . . .	237,277,732	8.63*	4 06	1.258	1.068
Spencer, . . .	26,070,200 ²	19.33*	—	1.496	1.168
Springfield, . . .	1,215,225,000 ³	2.14*	2 53	1.024	.928
Suburban (Revere), . . .	251,402,300	2.21*	—	1.156	.941
Taunton, . . .	218,250,400 ⁴	5.45	2 90	1.154	.911
Vineyard (Oak Bluffs), . . .	1,164,000	18.54*	—	2.793	2.805
Webster, . . .	89,418,500	14.12	—	1.373	1.212
West Boston, . . .	159,256,940 ⁵	2.36	1 50	.844	.724
Williamstown, . . .	13,540,300	5.00	—	1.175	1.053
Woburn, . . .	20,926,800	9.40*	3 02	1.818	1.353
Worcester County, . . .	23,329,900	16.35*	15 45	2.463	1.644
Worcester, . . .	1,045,854,300	6.91*	3 40	1.142	.948
	21,872,575,666	—	—	—	—

Acetylene-gas Companies.

Gregory, J. D. (Princeton), . . .	15,786	24.39*	—	\$15 00	\$15 00
Southeastern Mass. (Marion), . . .	47,657	48.78*	—	12 82	12 46
Waite & Smith (South Dartmouth), . . .	13,681 ⁶	—	—	20 00	20 00
	77,124	—	—	—	—

* Decrease.

¹ Includes 51,597,500 feet sold to other companies.² Includes 16,176,600 feet sold to other companies.³ Includes 41,936,000 feet sold to other companies.⁴ Includes 39,637,500 feet sold to other companies.⁵ All sold to other companies.⁶ For three months.

TABLE 6.

The following tables show the capital stock, bonds and notes, the gas sold, the gas unaccounted for, and the number of consumers per mile of main; also the gas sold per consumer. Where capital is employed for both gas and electric light the amount per mile of main is omitted.

Coal and Water Gas Companies.

COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.
	Capital.	Gas sold.	Gas unaccounted for.	Number of Consumers.	
		Feet.	Feet.		Feet.
Adams,	—	1,913,473	141,327	107.6	17,775
Amesbury,	\$6,158 46	618,954	157,447	62.9	9,711
Amherst,	—	680,087	32,719	38.6	17,598
Arlington,	9,560 15	2,291,191	112,903	83.4	26,088
Athol,	—	1,429,556	20,715	92.5	15,453
Attleboro,	3,299 51	3,122,427	65,637	115.6	27,007
Beverly,	—	1,398,885	180,450	81.7	17,131
Blackstone,	—	1,362,916	—	86.8	15,699
Boston,	19,826 93	7,980,484	279,987	183.9	32,325
Brockton,	9,535 84	1,707,943	163,291	87.7	19,481
Cambridge,	11,334 97	5,975,954	157,385	229.9	25,899
Charlestown,	—	5,469,770	634,538	228.2	23,525
Citizens' (Nantucket),	—	1,700,321	172,178	127.8	13,203
Citizens' (Quincy),	7,261 62	1,907,384	56,321	88.7	21,014
Clinton,	—	1,947,543	183,752	110.3	18,285
Dedham,	5,353 28	2,059,908	195,072	76.8	26,814
East Boston,	11,900 72	8,108,440	54,259	270.9	29,322
Easthampton,	—	1,107,145	200,724	96.3	11,497
Fall River,	7,411 73	4,728,782	337,727	179.1	26,037
Fitchburg,	—	2,756,157	258,054	129.1	21,349
Framingham,	4,941 13	1,750,152	102,969	85.7	20,428
Gardner,	14,927 63	741,535	79,155	59.8	12,375
Gloucester,	6,004 20	2,227,694	84,710	95.9	22,931
Greenfield,	13,280 08	1,830,752	147,107	88.2	20,754
Haverhill,	6,523 46	3,430,792	210,546	120.8	28,011
Ipswich,	6,198 03	536,883	5,789	50.1	10,716
Lawrence,	—	3,188,029	331,092	144.0	22,120
Leominster,	6,460 43	1,858,259	113,531	91.6	20,289
Lexington,	4,313 78	916,367	73,819	30.1	22,567
Lowell,	9,400 84	4,522,854	—	147.4	29,983
Lynn,	—	4,034,987	334,121	150.9	26,702
Malden,	12,274 02	4,121,660	224,170	138.1	22,372
Marlborough-Hudson,	6,698 66	1,081,261	54,959	61.7	17,537
Milford,	8,405 30	1,343,817	45,772	75.0	17,926
Natick,	6,800 55	1,172,233	138,774	81.1	14,456
New Bedford,	—	4,593,965	283,660	163.6	27,274
Newburyport,	—	1,392,597	293,131	85.9	16,207
Newton,	4,551 11	3,135,529	60,897	84.8	36,474
North Adams,	—	4,139,872	227,145	129.5	20,317

Coal and Water Gas Companies — Concluded.

COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.
	Capital.	Gas sold.	Gas unaccounted for.	Number of Consumers.	
		Feet.	Feet.		Feet.
Northampton, . . .	\$4,551 85	2,244,153	204,048	90.0	24,971
North Attleborough . .	3,233 32	2,317,480	112,231	85.4	27,132
Norwood, . . .	10,805 73	916,142	173,592	77.2	11,873
Old Colony, . . .	10,600 91	770,928	90,291	44.4	17,345
Otis Co. (Ware), . . .	—	1,501,935	209,791	104.2	14,419
Pittsfield, . . .	7,788 07	2,250,296	96,568	95.2	23,636
Plymouth, . . .	14,766 63	1,088,614	338,885	94.8	11,487
Salem, . . .	10,900 23	2,687,708	452,168	159.6	16,843
Spencer, . . .	—	1,444,576	29,839	48.3	11,349
Springfield, . . .	9,162 04	3,614,445	71,529	132.2	26,389
Suburban (Revere), . .	—	3,102,767	140,210	147.6	20,958
Taunton, . . .	5,196 07	1,794,372	300,786	65.8	22,310
Vineyard (Oak Bluffs), .	—	389,057	143,022	66.8	5,820
Webster, . . .	—	1,944,633	144,660	118.5	16,407
West Boston, . . .	26,497 03	17,656,214	386,708	—	—
Williamstown, . . .	—	1,100,327	89,341	43.2	25,500
Woburn, . . .	3,167 48	1,050,477	141,417	62.1	16,917
Worcester County, . .	4,750 70	307,444	70,013	25.5	12,024
Worcester, . . .	15,831 56	4,657,525	153,753	159.1	29,043

Acetylene-gas Companies.

Gregory, J. D. (Princeton), Southeastern Mass. (Marion), . . .	—	36,573	—	25.5	1,435
Waite & Smith (South Dartmouth), . . .	—	13,242	15,560	11.4	1,028
	—	55,569 ¹	11,084	77.2	720

¹ For three months.

TABLE 7.

The following table shows the number of tons of coal carbonized year ending June 30, 1919, and the number of feet of gas made per ton of coal, in making coal gas, and the percentage of cost of coal received from residuals in the year ending June 30, 1919:—

COMPANY.	Number of Tons of Coal carbon- ized, Year ending June 30, 1919.	Feet of Gas made per Ton of Coal.	Percentage of Cost of Coal received from Residual Products.
Attleboro,	4,822.00	11,349	49.90
Beverly,	4,781.00	10,913	17.36
Brockton,	22,495.04	11,508	31.70
Cambridge,	69,943.30	11,467	41.87
Charlestown,	32,161.27	11,858	53.05
Citizens' (Nantucket),	851.00	9,957	22.46
Easthampton,	2,172.00	10,658	35.53
Fall River,	36,954.55	12,178	51.64
Fitchburg,	8,533.47	12,594	28.68
Lawrence,	35,138.73	11,504	35.43
Lowell,	51,903.25	11,563	32.00
Lynn,	42,153.00	10,732	30.09
Malden,	26,595.49	10,791	33.86
Milford,	2,372.00	9,365	42.99
New Bedford,	16,486.10	10,226	39.24
Newburyport,	4,593.00	10,951	42.35
Northampton,	3,810.00	9,933	12.06
North Attleborough,	4,483.00	10,822	33.60
Norwood,	3,396.23	8,159	20.64
Otis Co. (Ware),	1,905.00	10,095	39.83
Pittsfield,	5,067.77	9,581	17.17
Plymouth,	2,992.30	10,259	29.42

TABLE 7 — *Concluded.*

COMPANY.	Number of Tons of Coal carbon- ized, Year ending June 30, 1919.	Feet of Gas made per Ton of Coal.	Percentage of Cost of Coal received from Residual Products.
Salem,	9,278.04	10,350	15.37
Springfield,	44,701.00	11,951	41.89
Taunton,	19,647.00	10,499	32.17
Woburn,	2,348.00	10,193	34.58
Worcester,	57,425.18	11,732	37.88

TABLE 8. — *Water Gas.*

The following table shows the materials and quantity of each used in the manufacture of water gas, also the process used and the quantity of gas made: —

COMPANY.	Process used.	Materials used in Generator.	Quantity used.	Materials used for making Steam.	Quantity used.	Oil used.	Water Gas made.
Anesbury, . . .	Lowe-Granger, . . .	Anthracite, . . .	Tons. 630.18	Bituminous, . . .	Tons. 806.65	Gallons. 111,432	Feet. 19,402,500
Amherst, . . .	Lowe, . . .	Anthracite, . . .	425.24	Bituminous, . . .	152.48	63,906	14,947,730
Arlington, . . .	Lowe, . . .	Anthracite, . . .	3,685.00	Bituminous, . . .	392.00	526,147	210,710,100
		Coke, . . .	98.00	Anthracite screenings, 1 -	450.00	56,817	17,012,750
Athol, . . .	Lowe-Granger, . . .	Bituminous, . . .	452.00	1 -	-	198,589	75,660,900
Beverly, . . .	Lowe, . . .	Coke, . . .	1,583.00	Bituminous, . . .	11,713.40	17,080,289	5,722,943,000
Boston, . . .	Lowe, . . .	Coke, . . .	69,176.00	Coke, . . .	12,777.60	564,888	211,819,400
	Jerzmanowski, . . .	Anthracite, . . .	35,592.60	Bituminous, . . .	137.01	557,810	313,153,000
Brockton, . . .	Lowe, . . .	Anthracite, . . .	48.56	Bituminous, . . .	2,497.98	92,030	32,279,000
Cambridge, . . .	Lowe, . . .	Coke, . . .	3,346.50	Coke, . . .	67.00	945,958	341,965,500
Clinton, . . .	Lowe, . . .	Coke, . . .	6,132.35	Bituminous, . . .	1,163.37	350,211	103,146,000
Fall River, . . .	Lowe, . . .	Anthracite, . . .	999.00	Bituminous, . . .	1,061.42	57,937	18,377,300
	Lowe, . . .	Coke, . . .	4,737.97	Coke, . . .	-	265,989	95,876,500
Fitchburg, . . .	Lowe, . . .	Anthracite, . . .	73.55	Bituminous, . . .	94.25		
Gardner, . . .	Lowe, . . .	Coke, . . .	1,945.02	Bituminous, . . .	499.00		
	Lowe, . . .	Anthracite, . . .	386.75	Anthracite screenings, 1 -	175.00		
Gloucester, . . .	Lowe, . . .	Anthracite, . . .	1,750.00	Bituminous, . . .	333.78		
				Tar, . . .	39.40		
Greenfield, . . .	Lowe, . . .	Anthracite, . . .	1,746.63	Screenings, . . .	3,854.00	202,046	67,891,000
		Coke, . . .	130.98	Bituminous, . . .	1,695.95		
Haverhill, . . .	Lowe, . . .	Anthracite, . . .	4,191.92	Screenings, . . .	189.38	1,073,582	398,455,000
Ipswich, . . .	Kendall, . . .	Coke, . . .	1,704.46	Bituminous, . . .	67.00	-	2,748,600
		Naphtha, . . .	21,995.00				

TABLE 9.

The following table shows the quantity of carbide used by each of the acetylene-gas companies for the year ending June 30, 1919: —

COMPANY.	Quantity used (Pounds).
Gregory, J. D. (Princeton),	4,600
Southeastern Mass. (Marion),	21,400
Waite & Smith (South Dartmouth),	4,500 ¹

¹ For three months.

TABLE 10. — *Street Mains.*

During the year 40 companies laid about 29½ miles of mains, varying in the several cases from 60 feet to about 2¼ miles. The following table shows the lengths and sizes of the mains in use as returned by the companies: —

COMPANY.	DIAMETER IN INCHES.													Total Length in Feet.	LENGTH IN MILES AND FEET.		In-crease during Year (Feet).		
	1½ and under.	2	2½	3	4	6	8	10	12	14	16	18	20		24	30		36	42
Adams,	24,685	13,180	—	8,439	38,472	9,586	308	—	—	—	—	—	—	—	—	—	—	17 5,000	
Amesbury,	7,870	20,060	—	57,710	20,400	6,190	502	2,480	215	—	—	—	—	—	—	—	—	24 3,407	
Amherst,	7,385	22,169	—	50,206	14,118	5,214	5,162	—	—	—	—	—	—	—	—	—	—	20 4,654	
Arlington,	8,209	29,874	—	84,801	195,318	75,283	42,392	19,308	—	—	—	—	—	—	—	—	—	87 1,252	
Attol,	4,277	19,007	—	5,876	15,947	12,444	2,686	1,490	—	5,415	12	—	—	—	—	—	—	460,612	
Attleboro,	812	512	—	12,147	42,910	66,696	22,491	7,875	229	1,453	242	—	—	—	—	—	—	61,697	
Beverly,	4,942	22,182	—	16,391	247,518	96,407	34,624	—	978	—	36	—	—	—	—	—	—	155,367	
Blackstone,	6,469	3,312	—	2,465	3,826	8,265	—	—	—	—	—	—	—	—	—	—	—	423,078	
Boston,	46,843	85,413	4,369	805,738	1,523,293	1,580,378	280,243	60,662	352,394	924	31,320	23,901	84,421	93,063	85,609	73,077	12,997	24 3,207	
Brockton,	125,262	320,696	249	154,093	340,698	250,916	73,314	100	39,482	—	—	—	5,799	—	—	—	—	974 3,508	
Cambridge,	7,076	10,681	147	247,376	316,170	173,005	43,122	4,299	93,117	—	28,825	—	8,462	24,941	2,686	1,045	—	248 1,169	
Charlestown,	1,901	14,111	—	140,562	88,553	33,141	17,311	7,519	21,531	301	15	—	10	3,135	—	—	—	181 4,272	
Citizens (Nantucket),	1,350	13,317	—	2,640	9,834	500	—	—	—	—	—	—	—	—	—	—	—	328,090	
Citizens (Quincy),	13,406	36,818	—	35,374	244,367	103,886	70,148	—	72,637	—	—	—	—	1,061	—	—	—	62,641	
Clinton,	239	11,885	—	16,715	37,286	7,853	—	1,200	—	970	—	—	—	—	—	—	—	667,697	
Dedham,	1,351	41,712	—	50,174	98,405	44,667	1,704	22,630	2,846	—	—	—	—	—	—	—	—	377,198	
East Boston,	5,724	9,691	—	44,839	166,706	107,780	44,532	17,192	27,162	—	931	—	709	7,313	—	—	—	263,789	
Easthampton,	—	23,857	—	42,540	18,478	6,626	1,545	—	—	—	—	—	—	—	—	—	—	49 5,069	
																		81 4,899	
																		17 3,286	

¹ Includes 5,770 feet of unknown sizes.

² Includes 642 feet of 48-inch main, and 941 feet of 54-inch main.

³ Includes 1,050 feet of 5-inch main.

Old Colony, . . .	376,531	103,812	-	25,496	40,373	45,188	38,327	-	-	-	-	-	-	-	680,727	130	3,327	11,006
Otis Co. (Ware), . .	2,486	22,172	-	2,676	7,942	2,549	1,814	-	-	-	-	-	-	-	33,639	7	2,679	-
Pittsfield, . . .	58,868	133,152	2,561	42,414	206,287	120,613	31,892	3,740	4,482	-	4,257	-	-	-	608,266	115	1,066	13,219
Plymouth, . . .	180	5,289	-	16,787	44,483	35,069	10,000	288	-	-	-	-	-	-	112,096	21	1,216	-
Salem, . . .	3,105	31,854	-	47,361	252,821	91,194	19,095	9,710	5,738	-	5,254	-	-	-	466,132	88	1,492	401
Southeastern M a s s.																		
(Marion), . . .	15,452	2,313	457	750	-	-	-	-	-	-	-	-	-	-	19,002	3	3,162	-
Spencer, . . .	5,882	33,254	-	40,487	10,700	5,015	-	-	-	-	-	-	-	-	95,288	18	248	-
Springfield, . . .	22,376	126,639	17,992	186,112	511,888	670,960	47,163	69,849	50,201	-	59,533	2,813	6,907	2,799	1,775,207	336	1,127	13,211
Suburban (Revere), .	3,161	16,019	-	675	179,028	155,450	36,120	35,247	-	-	1,722	81	1,370	-	427,813	81	133	4,116
Taunton, . . .	58,697	53,475	-	119,803	146,201	147,906	93,334	1,366	9,889	6,538	-	-	-	-	642,209	121	3,329	780
Vineyard (Oak Bluffs),	931	1,973	-	3,332	6,584	2,002	975	-	-	-	-	-	-	-	15,797	2	5,237	-
Webster, . . .	3,918	6,151	-	720	125,329	85,011	19,412	-	2,245	-	-	-	-	-	242,786	45	5,186	8,552
West Boston, . . .	-	-	-	-	-	-	-	-	-	-	-	-	-	-	47,625	9	105	-
Williamstown, . . .	16,404	13,122	-	16,050	19,203	44,300	3,325	-	-	-	-	-	-	-	64,974	12	1,614	-
Woburn, . . .	3,615	34,744	-	42,905	18,570	1,880	3,470	-	-	-	-	-	-	-	105,184	19	4,864	100
Worcester County, .	159,343	68,245	-	167,914	5,163	-	-	-	-	-	-	-	-	-	400,665	75	4,665	2,061
Worcester, . . .	6,441	86,299	-	205,036	498,095	219,526	72,183	17,143	3,164	21,348	-	6,027	25,018	9,232	1,185,632	224	2,912	8,658

¹ Includes 294 feet of 3½-inch main, and 781 feet of 9-inch main.

TABLE 11. — *Meters.*

The total number of meters in use June 30, 1919, was 722,380, being an increase over the previous year of 11,325 meters. Of the total number 219,561 are prepayment meters, an increase of 912 during the year. This type of meter is in use by 51 of the companies.

The following table shows the details concerning numbers and sizes:—

COMPANY.	NUMBER AND SIZE OF METERS.													Total Number in Use June 30, 1919.	Increase during the year.					
	2 Light.	3 Light.	5 Light.	10 Light.	20 Light.	30 Light.	40 Light.	45 Light.	50 Light.	60 Light.	80 Light.	100 Light.	150 Light.			200 Light.	250 Light.	300 Light.	400 Light.	500 Light.
Adams,		859	1,022	23	14	1		2	1	2	6	1	1						1,932	21
Amesbury,		1,378	132	15	9	5													1,550	73
Amherst,		50	721	19	4				5			2							807	
Arlington,		1,435	5,368	201	207	50			10	1	1				2	1			7,277	301
Athol,		470	559	22	12	11			7										1,081	112
Attleboro,	16	1,948	1,276	41	56	30			15	3	6	6	3		1				2,3402	62
Beverly,		1,765	4,587	110	44	20	1		3	2	1	3		1			3		6,543	125
Blackstone,		83	314	2		1													400	11
Boston,	1	41,359	114,297	15,472	4,380	1,954		59	725	202	227	260	131	91	34	51		22	179,265	907
Brockton,		2,976	18,222	237	222	60			16		12	12	3						21,762	355
Cambridge,	14	17,379	22,757	854	367	198		1	109	2	5	73	25	2	5	3			341,795	1,180
Charlestown,		13,462	304	236	64	66		1	9	15	9	3	5	1	2				414,179	489
Citizens' (Nantucket),		482	52	28	6	5													573	18
Citizens' (Quincy),		1,772	9,168	82	106	41		1	21	2	7	5	10	1	1	3		2	11,222	664
Clinton,	2	842	706	25	20	3				4	1	2	4	2		1			1,612	89
Dedham,		1,108	2,610	16	51	36			4	3	2	8	10						3,838	117
East Boston,	3	7,540	14,198	203	109	64		1	30	10	3	2	3	3	1	14		3	22,195	863
Easthampton,		1,610	57	12	8	3		2			2	2	1						1,697	30

TABLE 11. — Meters — Concluded.

COMPANY.	NUMBER AND SIZE OF METERS.																	Total Number in Use June 30, 1919.	Increase during the Year.	
	2 Light.	3 Light.	5 Light.	10 Light.	20 Light.	30 Light.	40 Light.	45 Light.	50 Light.	60 Light.	80 Light.	100 Light.	150 Light.	200 Light.	250 Light.	300 Light.	400 Light.			500 Light.
Salem,	-	7,250	6,515	158	73	68	-	-	10	1	8	4	-	1	-	-	-	-	14,088	19
Southeastern Mass. (Marion),	-	41	-	14	9	2	-	-	-	2	1	-	-	-	-	-	-	-	41	14
Spencer,	-	449	394	372	375	77	-	-	-	127	9	2	101	7	1	5	2	-	871	127
Springfield,	-	10,136	33,116	250	116	23	-	131	7	1	-	1	-	-	-	1	-	-	44,461	589
Suburban (Revere),	-	77	11,484	250	116	23	-	-	-	-	-	-	-	-	-	-	-	-	11,960	300
Taunton,	2	6,574	915	258	57	76	-	71	13	3	8	17	5	7	-	-	-	-	8,006	52
Vineyard (Oak Bluffs),	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-
Webster,	7	5,199	122	58	43	6	-	5	3	3	3	1	-	-	-	-	-	-	5,450	288
Williamstown,	-	278	227	9	9	-	-	4	1	1	1	3	-	-	-	-	-	-	531	5
Woburn,	10	1,080	92	36	9	2	-	-	5	2	1	-	-	-	-	-	-	-	1,237	26
Worcester County,	-	397	1,482	16	20	14	-	-	1	3	4	-	-	-	-	-	-	-	1,937	137
Worcester,	-	18,032	16,185	414	838	24	-	6	143	4	6	67	6	10	1	-	-	-	35,736	472
	225	204,964	468,836	27,344	11,127	4,791	4	398	2,171	437	509	839	285	177	60	119	2	38	722,380	11,325

1 Decrease.

2 Not given.

TABLE 12. — *Public Gas Lamps.*

The following table shows the number of street lamps supplied June 30, 1919, the net increase or decrease during the year, the average price per thousand feet received for gas used in such lamps, and the cost per thousand feet for the care of the lamps where this is done by the companies: —

COMPANY.	Number of Lamps supplied.	Increase.	Decrease.	Price received per M. including Expenses.	Expense of Lighting and Care of Lamps per M.
Boston, . . .	10,098	—	16	\$0.682	\$0.027
Cambridge, . . .	307	—	—	2.055	1.236
Charlestown, . . .	526	—	—	.750	—
Citizens' (Nantucket), . . .	2	—	—	2.000	—
Citizens' (Quincy), . . .	221	—	71	.872	.192
East Boston, . . .	922	—	—	.694	.042
Fall River, . . .	415	10	—	.950	—
Gloucester, . . .	116	—	—	1.000	—
Haverhill, . . .	618	5	—	1.757	.910
Lawrence, . . .	23	—	4	.820	2.265
Lowell, . . .	1,572	—	2	1.812	1.102
Lynn, . . .	70	—	—	1.159	—
New Bedford, . . .	1,079	—	82	2.165	1.267
Newton, . . .	1,073	3	—	1.744	1.311
Southern Massachu- setts (Marion). . .	2	—	12	12.720	7.444
Worcester, . . .	676	31	—	.760	—

TABLE 13. — *Analysis of Reported Income and Expenditures of the Larger Companies.*

The following tables give an analysis, on the unit basis of 1,000 feet of gas, of the income, expenditures and surplus earnings of all the gas companies making or selling more than 100 million feet of gas during the year, as stated by the companies in their returns. Of these companies, the Beverly Gas and Electric Company, Charleston Gas and Electric Company, Fitchburg Gas and Electric Light Company, Lawrence Gas Company, Lynn Gas and Electric Company, New Bedford Gas and Edison Light Company, North Adams Gas Light Company, Suburban Gas and Electric Company and Holyoke Municipal Plant sell electricity as well as gas; consequently, the total income, dividends, interest, other general expenses and undivided earnings cannot fairly be stated on the gas unit basis. The analysis of the expenses of manufacturing is stated on the basis of the gas made. This basis is adopted in deference to the provisions of section 3 of chapter 422 of the Acts of 1906, requiring the annual publication of certain similar information relating to the Boston Consolidated Gas Company. The table printed on page 256a gives the amount of capital of each of these companies per 1,000 feet of gas sold; and the tables on pages 249a and 253a give the respective amounts of gas made, bought and sold during the year.

1. INCOME.

No. of company.	COMPANY.	GAS INCOME.						TOTAL INCOME.		Income from Sources other than Gas Business, including Net Income from Electric Business.	TOTAL INCOME FOR YEAR.		No. of company.
		From Private Consumers.	From Public Lamps.	From Other Companies.	From Residuals.	From Other Sources.	TOTAL INCOME.						
							Amount.	Per M sold.					
1	Arlington,	\$233,688 37	-	\$7,968 36	\$37 26	\$3,117 00	-	-	-	\$249,810 99	\$1.24982	1	
2	Beverly,	161,101 88	-	-	7,497 56	8,672 05	\$177,271 49	\$1.58150	\$72,760 09	250,031 58	-	2	
3	Boston,	5,478,338 38	\$83,972 80	1,056,444 67	27,075 88	40,108 53	-	-	-	6,685,940 26	.85956	3	
4	Brookton,	615,449 54	-	-	66,343 04	18,045 57	-	-	-	699,838 15	1.48682	4	
5	Cambridge,	1,237,317 85	7,836 93	271 90	223,578 55	25,776 05	-	-	-	1,494,781 28	1.37579	5	
6	Charlestown,	348,106 60	4,738 23	-	156,482 91	2,976 22	512,304 01	1.48964	52,603 12	564,907 13	-	6	
7	Citizens' (Quincy),	309,529 89	4,691 97	-	-	3,964 03	-	-	-	318,185 89	1.31916	7	
8	Dedham,	119,411 17	-	-	-	3,195 33	-	-	-	122,606 50	1.19136	8	
9	East Boston,	601,468 95	9,306 24	98 75	47 25	14,688 40	-	-	-	625,609.59	.94174	9	

10	Fall River,	697,017 28	5,122 34	3,594 48	153,501 37	3,058 72	-	-	-	862,294 19	1.17320	10
11	Fitchburg,	227,679 36	-	-	19,139 01	12,649 01	259,467 38	1.35068	90,760 03	350,227 41	-	11
12	Haverhill,	339,452 46	8,903 56	-	7,827 68	6,173 01	-	-	-	362,356 71	.97042	12
13	Holyoke, ¹	312,852 30	2,270 52 ²	-	24,431 23	595 24	340,149 29	1.29654	188,731 11	528,880 40	-	13
14	Lawrence,	671,904 16	281 85	-	112,030 41	1,218 13	785,434 55	1.29901	153,007 82	938,442 37	-	14
15	Lowell,	991,249 62	35,215 61	-	174,492 80	17,898 12	-	-	-	1,218,856 15	1.46864	15
16	Lynn,	997,631 75	1,069 35	413 87	119,487 07	7,989 20	1,126,591 24	1.26891	215,499 25	1,342,090 49	-	16
17	Malden,	922,095 19	-	192,558 49	66,744 63	17,786 67	-	-	-	1,199,184 98	1.14256	17
18	New Bedford,	791,689 75	46,553 06	-	59,355 98	11,989 98	909,588 77	1.21196	402,425 91	1,312,014 68	-	18
19	Newton,	756,796 11	7,633 20	58 44	-	25,675 03	-	-	-	790,162 78	.97806	19
20	North Adams,	101,894 93	-	49,511 46	1,436 88	1,223 35	154,066 62	1.08803	39,103 74	193,170 36	-	20
21	Northampton,	112,683 17	-	-	3,372 26	4,589 37	-	-	-	120,644 80	1.26872	21
22	Old Colony,	174,822 34	-	-	279 92	7,563 65	-	-	-	182,665 91	1.81384	22
23	Pittsfield,	334,237 24	-	-	7,007 08	758 64	-	-	-	342,002 96	1.31926	23
24	Salem,	298,509 61	-	-	13,056 97	14,352 76	-	-	-	325,919 34	1.37357	24
25	Springfield,	1,221,113 57	-	23,014 94	122,392 12	23,358 85	-	-	-	1,389,789 48	1.14364	25
26	Suburban (Revere),	290,585 35	-	-	-	842 03	291,427 38	1.15920	105,385 89	396,813 27	-	26
27	Taunton,	223,602 42	-	28,330 81	49,544 90	1,043 23	-	-	-	302,521 36	1.38612	27
28	West Boston,	-	-	134,490 86	4,812 33	40 16	-	-	-	139,343 35	.87495	28
29	Worcester,	1,188,300 40	6,062 91	-	164,839 84	2,030 52	-	-	-	1,351,233 67	1.30155	29

¹ Municipal plant for year ending Nov. 30, 1919.² From municipal buildings.

2. OPERATING EXPENSES.
(a) Expenses of Manufacture.

No. of company.	COMPANY.	COAL.		ENRICHERS.		PURIFIERS.		WATER.		No. of company.
		Amount.	Per M made (Cents).	Amount.	Per M made (Cents).	Amount.	Per M made (Cents).	Amount.	Per M made (Cents).	
1	Arlington,	\$43,731 38	20.754	\$49,215 17	23.357	\$228 10	.108	\$346 86	.165	1
2	Beverly,	43,199 40	33.792	17,511 77	13.698	476 16	.373	211 88	.166	2
3	Boston,	1,160,274 60	20.274	840,087 42	14.679	18,129 68	.317	11,231 14	.196	3
4	Brookton,	210,847 29	44.795	49,748 82	10.569	2,423 75	.515	2,532 33	.538	4
5	Cambridge,	530,914 59	47.580	41,742 11	3.741	9,725 07	.871	6,190 80	.555	5
6	Charlestown,	294,991 75	77.518	-	-	-	-	2,310 00	.607	6
7	Citizens' (Quincy),	-	-	-	-	-	-	-	-	7
8	Dedham,	-	-	-	-	-	-	-	-	8
9	East Boston,	1,193 83	-	-	-	-	-	84 40	.013 ¹	9
10	Fall River,	304,211 98	38.411	78,727 41	9.940	1,836 18	.232	725 80	.092	10
11	Fitchburg,	66,736 63	31.686	32,416 51	15.391	1,609 61	.764	1,039 77	.493	11
12	Haverhill,	96,690 65	24.266	94,344 15	23.677	1,032 23	.259	1,353 06	.340	12
13	Holyoke, ²	103,605 98	37.373	34,300 26	12.405	1,015 43	.368	749 17	.270	13
14	Lawrence,	316,210 63	47.280	63,338 68	9.470	2,158 29	.323	1,121 00	.132	14
15	Lowell,	545,250 66	65.419	77,650 51	9.317	3,420 13	.410	1,715 81	.206	15
16	Lynn,	386,172 31	40.243	114,577 54	11.940	2,878 84	.300	3,355 69	.350	16
17	Malden,	254,219 26	22.918	240,444 00	21.676	3,157 24	.285	8,038 34	.724	17
18	New Bedford,	236,619 63	29.654	168,579 07	21.127	6,722 44	.843	2,493 40	.312	18
19	Newton,	-	-	-	-	-	-	-	-	19
20	North Adams,	31,684 75	21.177	46,612 99	31.154	908 02	.607	-	-	20
21	Northampton,	27,961 24	26.734	15,919 24	15.220	659 16	.630	300 96	.288	21
22	Old Colony,	32,037 03	27.944	26,539 54	23.149	489 59	.427	588 58	.513	22
23	Pittsfield,	78,918 94	29.028	79,967 99	29.414	676 67	.249	1,437 15	.529	23
24	Salem,	84,943 73	30.594	40,178 43	14.471	600 00	.216	1,463 61	.527	24
25	Springfield,	304,195 64	24.256	228,776 21	18.242	11,904 44	.949	2,925 12	.233	25
26	Suburban (Revere),	-	-	-	-	-	-	-	-	26
27	Taunton,	153,992 78	60.149	7,264 61	2.838	1,178 42	.460	381 74	.149	27
28	West Boston,	43,213 07	26.486	41,642 81	25.524	672 58	.412	442 22	.281	28
29	Worcester,	394,240 22	36.415	153,263 18	14.157	7,510 09	.694	9,555 40	.883	29

¹ Per M bought.² Municipal plant.

2. OPERATING EXPENSES — Continued.

(a) Expenses of Manufacture — Continued.

No. of company.	COMPANY.	WAGES.		STATION EXPENSES, TOOLS, ETC.		WORKS' STRUCTURES.		REPAIRS AND RENEWALS.		No. of company.
		Amount.	Per M (Cents).	Amount.	Per M (Cents).	Amount.	Per M (Cents).	MACHINERY AND EQUIP- MENT.		
								Amount.	Per M (Cents).	
1	Arlington,	\$13,735 27	6.519	\$1,569 64	.745	\$1,761 58	.836	\$4,732 90	2.246	1
2	Beverly,	22,132 66	17.321	8,929 44	6.985	13,175 50	10.306	—	—	2
3	Boston,	394,891 70	6.900	51,502 26	.900	13,414 91	.235	276,264 38	4.827	3
4	Brockton,	49,629 56	10.544	7,777 26	1.652	2,308 07	.491	29,850 67	6.342	4
5	Cambridge,	93,218 44	8.354	1,257 98	.113	6,646 89	.596	117,051 20	10.490	5
6	Charlestown,	56,726 86	14.907	902 73	.237	31,236 46	8.208	—	—	6
7	Citizens' (Quincy),	—	—	—	—	—	—	—	—	7
8	Dedham,	—	—	79 25	.070 ¹	589 68	.522 ¹	—	—	8
9	East Boston,	9,123 85	1.361 ¹	2,616 98	.390 ¹	600 31	.090 ¹	28 55	.004 ¹	9
10	Fall River,	81,880 35	10.338	6,724 05	.849	5,782 76	.730	25,670 52	3.241	10
11	Fitchburg,	29,935 26	14.213	13,590 73	6.453	1,738 29	.825	12,184 08	5.785	11
12	Haverhill,	28,373 43	7.121	2,173 29	.545	3,072 08	.771	2,560 61	.643	12
13	Holyoke, 2	51,897 70	18.721	2,173 29	1.379	3,072 08	.771	2,560 61	.643	13
14	Lawrence,	101,356 43	15.155	3,823 01	—	2,102 86	3.414	20,960 66	3.134	14
15	Lowell,	145,699 50	17.482	—	—	22,832 46	—	27,469 50	5.774	15
16	Lynn,	92,190 95	9.607	22,706 83	2.725	9,431 00	.983	83,535 46	8.705	16
17	Malden,	113,099 19	10.196	12,929 51	1.347	4,734 00	.427	38,690 91	3.488	17
18	New Bedford,	88,126 06	11.045	10,228 66	1.282	17,428 78	2.184	43,620 42	5.467	18
19	Newton,	—	—	11,346 32	1.375 ¹	6,294 46	.783 ¹	1,780 55	.216 ¹	19
20	North Adams,	12,940 28	8.649	1,343 20	.898	347 59	.232	1,784 36	1.192	20
21	Northampton,	17,967 32	17.179	2,683 71	2.566	632 63	.605	2,646 43	2.530	21
22	Old Colony,	9,839 03	8.582	779 51	.680	1,792 34	1.563	1,790 77	1.562	22
23	Pittsfield,	36,511 41	13.430	553 64	.204	1,861 45	.685	15,346 44	5.645	23
24	Salem,	33,120 64	11.929	17,987 94	6.479	25,217 57	9.083	—	—	24
25	Springfield,	151,604 30	12.089	27,916 49	2.226	18,755 39	1.496	60,357 36	4.813	25
26	Suburban (Revere),	—	—	—	—	—	—	—	—	26
27	Taunton,	29,002 52	11.328	1,057 01	.413	16,448 51	6.425	72 50	.028	27
28	West Boston,	14,643 50	8.975	166 11	.102	—	—	5,116 86	3.136	28
29	Worcester,	125,837 36	11.623	80,542 47	7.440	2,138 56	.197	107,759 58	9.933	29

¹ Per M bought.² Municipal plant.

2. OPERATING EXPENSES — Continued.
(a) Expenses of Manufacture — Concluded.

No. of company.	COMPANY.	TOTAL COST OF MANUFACTURE.		NET COST IN HOLDER (COST LESS RESIDUALS SOLD).		GAS PURCHASED.		TOTAL NET COST OF GAS MADE AND PURCHASED IN HOLDERS.		No. of company.
		Amount.	Per M made (Cents).	Amount.	Per M made (Cents).	Amount.	Per M bought (Cents).	Amount.	Per M sold (Cents).	
1	Arlington,	\$115,320 90	54.730	\$115,283 64	54.712	\$58 44	89.495	\$115,342 08	57.707	1
2	Beverly,	105,646 81	82.641	98,149 25	76.776			98,149 25	87.582	2
3	Boston,	2,765,806 09	48.328	2,738,730 21	47.855	649,287 97	27.668	3,388,018 18	83.557	3
4	Brooklyn,	355,117 75	75.446	288,774 71	61.351			288,774 71	68.116	4
5	Cambridge,	806,747 08	72.300	583,168 53	52.263	129 17	114.108	583,297 70	53.686	5
6	Charlestown,	386,167 80	101.477	229,684 89	60.357	543 00	60.000	230,227 89	66.944	6
7	Citizens' (Quincy),					149,008 52	59.940	149,008 52	61.777	7
8	Dedham,			59,274 41	52.455 ¹	58,605 48	51.863	59,274 41	57.597	8
9	East Boston,			405,067 27	60.418 ¹	391,466 60	58.390	405,067 27	60.976	9
10	Fall River,	505,559 05	63.833	352,057 68	44.452			352,057 68	47.900	10
11	Fitchburg,	159,250 88	75.610	140,111 87	66.524			140,111 87	72.937	11
12	Haverhill,	229,599 50	57.622	221,771 82	55.658			221,771 82	70.392	12
13	Holyoke, ²	225,053 91	81.181	200,622 68	72.369			200,622 68	76.471	13
14	Lawrence,	528,075 15	78.958	416,044 74	62.208			416,044 74	68.809	14
15	Lowell,	844,549 59	101.333	670,056 79	80.396			670,056 79	80.738	15
16	Lynn,	705,071 30	73.475	585,584 23	61.023			585,584 23	65.366	16
17	Malden,	767,796 75	60.923	609,052 12	54.906	370 65	108.346	609,422 77	58.065	17
18	New Bedford,	573,818 46	71.914	514,462 48	64.475			514,462 48	68.548	18
19	Newton,			484,983 87	58.774 ¹	465,562 54	56.421	484,983 87	60.081	19
20	North Adams,	95,621 19	63.909	94,184 31	62.949			94,184 31	66.574	20
21	Northampton,	68,770 69	65.752	65,398 43	62.528			65,398 43	68.774	21
22	Old Colony,	73,856 39	64.420	73,576 47	64.176			73,576 47	73.060	22
23	Pittsfield,	215,273 69	79.184	208,266 61	76.606			208,266 61	80.338	23
24	Salem,	203,511 92	73.299	190,454 95	68.596	413 87	96.518	190,868 82	80.441	24
25	Springfield,	806,434 95	64.304	684,132 83	54.552			684,132 83	56.297	25
26	Suburban (Revere),					192,429 14	73.221	192,429 14	76.542	26
27	Taunton,	209,398 09	81.790	159,853 19	62.438			159,853 19	73.243	27
28	West Boston,	105,897 15	64.906	101,084 82	61.956			101,084 82	63.473	28
29	Worcester,	880,846 86	81.362	716,007 02	66.136			716,007 02	68.462	29

¹ Per M bought.² Municipal plant

2. OPERATING EXPENSES — Continued.
(b) Expenses of Distribution.

No. of company.	COMPANY.	WAGES.		TOOLS AND APPLIANCES.		GAS STOVES.		REPAIRS OF MAINS AND SERVICES.		No. of company.
		Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	
1	Arlington,	\$9,454 69	4.730	\$3,551 85	1.777	\$2,676 94	1.339	\$2,280 49	1.141	1
2	Beverly,	1,613 55	1.440	4,642 06	4.141	1,045 48	.933	4,824 75	4.304	2
3	Boston,	307,333 25	3.951	33,620 33	.432	12,986 05	1.167	198,181 19	2.548	3
4	Brockton,	40,874 72	9.641	632 69	.149	—	—	12,330 92	2.909	4
5	Cambridge,	83,491 66	7.684	19,770 02	1.820	7,397 24	.681	47,579 45	4.379	5
6	Charlestown,	21,498 72	6.251	2,575 31	.749	642 76	.187	5,871 55	1.707	6
7	Citizens' (Quincy),	17,488 29	7.250	651 76	.270	689 05	.286	3,026 71	1.255	7
8	Dedham,	1,531 63	1.488	—	—	—	—	1,568 99	1.525	8
9	East Boston,	23,325 50	3.511	8,835 30	1.330	5,302 46	.798	6,207 48	.934	9
10	Fall River,	23,156 80	3.150	478 30	.065	4,540 32	.618	16,850 87	2.293	10
11	Fitchburg,	11,577 78	6.027	5,268 68	2.743	1,128 74	.587	1,377 39	.717	11
12	Haverhill,	7,488 67	2.006	6,226 14	1.668	2,316 41	.620	3,356 54	.899	12
13	Holyoke,	6,859 25	2.615	9,981.82	3.805	1,430 35	.545	2,358 30	.899	13
14	Lawrence,	10,256 32	1.996	—	—	6,656 61	1.101	12,690 68	2.099	14
15	Lowell,	27,181 66	3.275	1,975 08	.238	17,680 08	2.124	5,749 14	.693	15
16	Lynn,	45,523 89	5.127	21,373 40	2.407	2,969 02	.335	26,991 11	3.040	16
17	Malden,	51,895 87	4.945	21,854 85	2.082	9,630 22	.918	9,027 58	.860	17
18	New Bedford,	48,025 84	6.399	9,879 18	1.316	—	—	2,234 14	.298	18
19	Newton,	23,851 49	2.952	2,242 25	.278	—	—	23,055 21	2.854	19
20	North Adams,	5,565 44	3.931	1,674 22	1.182	23,230 20	2.876	4,038 19	2.852	20
21	Northampton,	3,797 30	3.993	467 56	.492	1,865 10	1.317	1,795 34	1.888	21
22	Old Colony,	5,925 75	5.884	819 06	.813	1,084 55	1.141	5,737 79	5.698	22
23	Pittsfield,	9,679 47	3.734	4,484 79	1.730	1,240 50	1.232	6,044 87	2.332	23
24	Salem,	8,249 07	3.477	961 21	.405	1,222 41	.471	5,451 53	2.298	24
25	Springfield,	64,703 55	5.324	28,696 95	2.361	1,799 37	.758	12,100 76	.996	25
26	Suburban (Revere),	14,263 89	5.075	11,452 34	4.555	33,610 97	2.766	2,607 74	.978	26
27	Taunton,	14,194 18	6.504	1,742 72	.798	2,471 09	—	2,437 74	1.196	27
28	West Boston,	651 97	.410	—	—	—	—	2,609 67	.162	28
29	Worcester,	28,414 10	2.717	7,479 74	.715	19,711 30	1.885	23,284 58	2.226	29

¹ Municipal plant.

2. OPERATING EXPENSES — Continued.

(b) Expenses of Distribution — Concluded.

No. of company.	COMPANY.	REPAIRS AND RENEWALS OF METERS.		PUBLIC LAMPS.		OTHER EXPENSES.		TOTAL COST OF DISTRIBUTION.		No. of company.
		Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	
1	Arlington,	\$1,749 69	.876	—	—	—	—	\$19,713 66	9.863	1
2	Beverly,	4,872 29	4.347	—	—	—	—	16,998 13	15.165	2
3	Boston,	133,153 23	1.712	\$3,347 92	.043	\$26,182 55	.337	714,804 52	9.190	3
4	Brookton,	4,453 84	1.051	—	—	—	—	58,292 17	13.750	4
5	Cambridge,	31,202 63	2.872	4,713 '94	.434	—	—	194,154 94	17.870	5
6	Charlestown,	8,440 99	1.001	—	—	—	—	34,029 33	9.895	6
7	Citizens' (Quincy),	4,243 42	1.759	—	—	437 18	.181	27,571 18	11.430	7
8	Dedham,	1,204 78	1.258	1,034 77	.429	198 26	.193	4,503 66	4.484	8
9	East Boston,	8,860 28	1.334	557 32	.084	2,016 59	.304	55,104 93	8.295	9
10	Fall River,	20,493 34	2.788	—	—	—	—	65,519 63	8.914	10
11	Fitchburg,	2,656 31	1.383	—	—	—	—	22,008 90	11.457	11
12	Haverhill,	6,192 49	1.658	4,611 55	1.235	—	—	30,191 80	8.086	12
13	Holyoke,	6,974 38	2.658	—	—	—	—	27,504 10	10.522	13
14	Lawrence,	20,409 12	3.375	778 17	.129	—	—	50,790 93	8.400	14
15	Lowell,	25,079 09	3.022	20,971 03	2.527	—	—	98,586 08	11.879	15
16	Lynn,	21,742 03	2.449	—	—	6,935 32	.781	125,534 77	14.139	16
17	Malden,	14,835 23	1.413	—	—	—	—	107,243 75	10.218	17
18	New Bedford,	7,344 77	.979	—	—	—	—	94,729 35	12.622	18
19	Newton,	7,524 37	.931	27,245 42	3.630	—	—	93,656 63	11.593	19
20	North Adams,	1,189 68	.840	13,753 41	1.702	—	—	14,332 63	10.122	20
21	Northampton,	1,273 68	1.339	—	—	—	—	8,318 43	8.833	21
22	Old Colony,	2,300 05	2.373	—	—	1,651 17	1.640	17,764 32	17.640	22
23	Pittsfield,	7,634 72	2.945	—	—	—	—	29,066 26	11.212	23
24	Salem,	7,305 81	3.079	—	—	—	—	23,767 69	10.017	24
25	Springfield,	14,581 39	1.200	—	—	—	—	153,693 12	12.647	25
26	Suburban (Revere),	3,400 38	1.352	—	—	—	—	34,047 44	13.543	26
27	Taunton,	1,886 42	.864	—	—	—	—	20,432 99	9.362	27
28	West Boston,	—	—	—	—	—	—	910 38	.572	28
29	Worcester,	22,761 39	2.176	—	—	—	—	101,651 11	9.719	29

1 Municipal plant.

2. OPERATING EXPENSES — *Concluded.*

(c) Office and Other Operating Expenses.

No. of company.	COMPANY.	OFFICE EXPENSES.		TAXES.		MISCELLANEOUS EXPENSES.		TOTAL COST OF MANUFACTURE, PURCHASE AND DISTRIBUTION OF GAS LESS RESIDUALS.		No. of company.
		Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	
1	Arlington,	\$26,236 20	13.126	\$13,970 55	6.989	\$2,914 54	1.458	\$178,177 03	89.144	1
2	Beverly,	16,518 87	14.737	12,204 49	10.888	2,775 22	2.476	146,645 96	130.828	2
3	Boston,	328,708 66	4.226	654,753 13	8.418	133,795 04	1.720	5,220,079 53	67.111	3
4	Brockton,	83,791 18	19.764	42,939 42	10.128	23,071 30	5.442	496,868 78	117.200	4
5	Cambridge,	73,377 88	6.754	105,909 70	9.748	43,687 19	4.021	1,000,427 41	92.079	5
6	Charlestown,	18,259 94	5.309	36,957 81	10.746	7,069 12	2.056	326,544 09	94.950	6
7	Citizens' (Quincy),	25,633 32	10.627	26,265 97	10.890	2,720 75	1.128	231,199 74	95.852	7
8	Dedham,	19,865 81	19.303	6,300 40	6.122	1,295 10	1.258	91,329 38	88.744	8
9	East Boston,	54,883 54	8.262	37,713 70	5.677	11,519 34	1.734	564,288 78	84.944	9
10	Fall River,	61,982 28	8.433	76,108 76	10.355	7,418 50	1.009	563,086 85	76.611	10
11	Fitchburg,	21,099 64	10.983	15,688 08	8.167	3,407 29	1.774	202,315 78	105.318	11
12	Haverhill,	42,470 63	11.374	28,932 05	7.748	5,746 37	1.539	329,112 67	88.139	12
13	Holyoke,	24,178 74	9.216	—	—	1,498 02	.571	253,903 54	96.780	13
14	Lawrence,	46,232 13	7.646	61,340 13	10.145	14,543 60	2.405	588,951 53	97.405	14
15	Lowell,	24,765 28	2.984	61,721 44	7.437	17,775 68	2.142	872,905 27	105.180	15
16	Lynn,	42,393 26	4.775	80,433 54	9.059	31,310 01	3.527	865,255 81	97.456	16
17	Malden,	36,185 94	3.448	87,780 82	8.363	16,581 54	1.580	857,214 82	81.674	17
18	Malden,	35,007 64	4.665	56,733 98	7.559	17,711 88	2.360	718,645 33	95.754	18
19	New Bedford,	63,756 11	7.892	35,942 91	4.449	12,225 02	1.513	690,564 84	85.478	19
20	Newton,	11,570 29	8.171	5,578 03	3.939	1,957 94	1.383	127,623 20	90.129	20
21	North Adams,	11,811 45	12.421	5,110 27	5.374	2,815 55	2.961	93,554 13	98.383	21
22	Northampton,	23,720 11	23.554	12,507 77	12.420	3,093 19	3.071	130,661 86	129.745	22
23	Old Colony,	26,508 35	10.225	13,304 79	5.132	6,319 21	2.438	283,465 22	109.345	23
24	Pittsfield,	26,284 87	11.077	29,810 67	12.564	4,579 42	1.930	275,311 47	116.029	24
25	Salem,	45,022 33	3.705	107,478 99	8.845	25,633 11	2.109	1,015,960 38	83.603	25
26	Springfield,	16,451 08	6.544	18,884 47	7.512	2,174 79	.865	263,986 92	105.006	26
27	Suburban (Revere),	10,867 97	4.980	15,638 95	7.165	3,203 67	1.468	209,996 77	96.218	27
28	Taunton,	4,982 21	3.128	4,592 18	2.883	2,403 14	1.509	113,972 73	71.565	28
29	West Boston,	56,393 11	5.392	83,460 73	7.980	16,967 49	1.622	974,479 46	93.175	29
30	Worcester,									30

¹ Municipal plant.

3. NET EARNINGS AND THEIR APPLICATION.

No. of company.	COMPANY.	BALANCE FROM YEAR'S OPERATION.		INTEREST.		No. of company.
		Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	
1	Arlington,	\$71,596 70	35.820	\$28,278 93	14.148	1
2	Beverly,	95,888 06	-	3,194 43	-	2
3	Boston,	1,438,734 85	18.497	244,802 48	3.147	3
4	Brockton,	136,626 33	32.227	56,897 45	13.421	4
5	Cambridge,	270,775 32	24.922	31,170 89	2.869	5
6	Charlestown,	81,880 13	-	18,521 31	-	6
7	Citizens' (Quincy),	86,986 15	36.063	11,189 58	4.639	7
8	Dedham,	31,277 12	30.392	7,719 18	7.501	8
9	East Boston,	61,482 21	9.255	26,311 29	3.961	9
10	Fall River,	145,705 97	19.824	2,351 86	.320	10
11	Fitchburg,	128,772 62	-	42,609 41	-	11
12	Haverhill,	25,416 36	6.807	7,770 56	2.081	12
13	Holyoke, ¹	250,545 63	-	38,441 86	-	13
14	Lawrence,	237,460 43	-	71,054 75	-	14
15	Lowell,	171,458 08	20.660	40,463 21	4.876	15
16	Lynn,	357,347 61	-	18,997 62	-	16
17	Malden,	275,225 53	26.223	68,555 57	6.341	17
18	New Bedford,	534,013 37	-	189,564 85	-	18
19	Newton,	99,597 94	12.328	36,074 56	4.465	19
20	North Adams,	64,110 28	-	27,570 23	-	20
21	Northampton,	23,718 41	24.943	5,139 09	5.404	21
22	Old Colony,	51,724 13	51.361	36,527 40	36.271	22
23	Pittsfield,	51,530 66	19.878	25,537 65	9.859	23
24	Salem,	37,550 90	15.826	19,136 56	8.065	24
25	Springfield,	251,526 98	20.698	70,392 68	5.793	25
26	Suburban (Revere),	132,826 35	-	15,019 17	-	26
27	Taunton,	43,221 39	19.804	15,810 12	7.244	27
28	West Boston,	20,558 29	12.909	4,068 45	2.555	28
29	Worcester,	221,914 37	21.218	131,545 99	12.578	29

† Municipal plant.

3. NET EARNINGS AND THEIR APPLICATION — *Concluded.*

No. of company.	COMPANY.	DIVIDENDS.			MISCELLANEOUS CHARGES AGAINST INCOME, INCLUDING DEPRECIATION.			BALANCE.		No. of company.
		Amount.	Rate Per Cent.	Per M sold (Cents).	Amount.	Per M sold (Cents).	Amount, 1919.	Amount, 1918.		
1	Arlington,	\$34,875 00	7½	17.448	\$8,934 81	4.470	\$492 04 ¹	\$3,147 19	1	
2	Beverly,	82,500 00	12	—	5,953 15	—	4,240 48	5,075 99	2	
3	Boston,	1,058,722 00	7	13.611	133,817 96	1.720	1,442 41	17,562 76	3	
4	Brockton,	—	—	—	76,282 76	17.993	3,446 12	13,046 35 ¹	4	
5	Cambridge,	168,000 00	10	15.463	62,796 52	5.780	8,807 91	7,253 64 ¹	5	
6	Charlestown,	72,000 00	12	—	2,335 17	—	10,976 35 ¹	—	6	
7	Citizens' (Quincy),	44,580 00	6	18.482	22,727 02	9.422	8,489 55	9,670 80	7	
8	Dedham,	12,476 00	8	12.123	11,548 69	11.222	466 75 ¹	529 17	8	
9	East Boston,	20,125 00	3½	3.029	7,419 88	1.117	7,626 04	1,907 03	9	
10	Fall River,	135,240 00	12	18.400	28,229 14	3.841	20,115 03 ¹	35,979 88 ¹	10	
11	Fitchburg,	88,800 00	10	—	31,002 07	—	33,638 86 ¹	53,989 48 ¹	11	
12	Haverhill,	52,653 18	9	14.101	2,747 16	.736	37,754 54 ¹	19,224 59 ¹	12	
13	Holyoke,	—	—	—	115,288 00	—	96,815 77	3,282 48 ¹	13	
14	Lawrence,	175,000 00	7	—	2,359 20	—	10,953 52 ¹	9,016 76 ¹	14	
15	Lowell,	120,000 00	12	14.459	85,754 96	10.333	74,760 09 ¹	998 11	15	
16	Lynn,	325,000 00	20	—	126,468 86	—	113,118 87 ¹	129,484 80 ¹	16	
17	Malden,	145,985 00	7	13.909	34,034 52	3.243	28,650 44	69,270 55 ¹	17	
18	New Bedford,	286,200 00	12	—	151,087 78	—	92,839 26 ¹	102,359 17 ¹	18	
19	Newton,	42,000 00	7½	5.199	18,531 58	2.294	2,991 80	1,906 01	19	
20	North Adams,	32,000 00	8	—	9,645 30	—	5,105 25 ¹	12,376 70 ¹	20	
21	Northampton,	11,675 63	7½	12.279	1,207 73	1.270	5,695 96	6,642 67 ¹	21	
22	Old Colony,	—	—	—	12,202 01	12.116	2,994 72	4,626 06 ¹	22	
23	Pittsfield,	33,720 00	8	—	678 89	.262	8,425 88 ¹	9,883 49 ¹	23	
24	Salem,	53,584 00	8	22.583	1,319 08	.556	36,488 74 ¹	1,796 41 ¹	24	
25	Springfield,	238,839 50	12	19.654	11,863 99	.976	69,569 19 ¹	2,304 18	25	
26	Suburban (Revere),	83,450 00	10	—	40,820 85	—	6,463 67 ¹	397 32	26	
27	Taunton,	33,000 00	10	15.120	15,222 38	6.975	20,811 11 ¹	16,396 69 ¹	27	
28	West Boston,	10,500 00	6	6.593	3,781 91	3.781	32 07 ¹	3,534 16 ¹	28	
29	Worcester,	56,000 00	4	5.354	31,103 57	2.974	3,264 81	2,545 62	29	

¹ Deficit.² Municipal plant.

APPENDIX E.—ELECTRIC STATISTICS.

TABLE 1. — *Financial Statistics for the Year ending June 30, 1919.*

COMPANY.	Capital Stock.	STOCK-HOLDERS.		Value at Par of Stock held in Massachusetts.	DIVIDENDS.	
		Whole Number.	Resident in Massachusetts.		Amount.	Rate Per Cent.
Abington and Rockland,	\$283,500	151	138	\$272,100	\$22,680 00	8
Agawam,	¹ 45,000	5	5	45,000	5,100 00	² —
Amesbury,	305,000	250	234	290,900	27,450 00	9
Attleboro,	275,000	83	79	273,700	38,500 00	14
Ayer,	30,000	4	3	29,900	5,100 00	17
Block Plant (Boston), . .	9,500	3	3	9,500	—	³ —
Buzzards Bay (Falmouth),	11,000	4	4	11,000	—	³ —
Cambridge,	1,000,000	154	137	985,600	160,000 00	16
Central Mass. Electric, . .	378,000	6	6	378,000	26,617 50	⁴ —
Central Mass. Power (Palmer),	5—	—	—	—	32,850 00	⁶ —
Charlemont,	3,000	3	3	3,000	—	³ —
Chester,	5,000	4	4	5,000	300 00	6
Eastern Massachusetts, . .	150,000	1	1	150,000	13,125 00	⁷ —
Edison (Boston),	22,528,000	6,120	5,324	20,304,500	2,703,360 00	12
Edison (Brockton),	1,476,000	510	484	1,425,000	118,080 00	8
Fall River,	2,100,000	683	629	1,970,100	164,726 00	⁸ —
Franklin County Power, . .	5—	—	—	—	5,850 00	⁹ —
Franklin (Turners Falls),	75,000	20	19	73,000	5,223 75	¹⁰ —
Gardner,	282,600	165	158	276,800	18,369 00	¹¹ —
Gloucester,	314,200	102	96	301,000	37,704 00	12
Great Barrington,	235,000	4	4	235,000	26,250 00	¹² 21
Greenfield,	¹³ 1,023,720	395	367	994,970	81,682 20	¹⁴ —
Harvard,	12,000	3	2	11,900	720 00	6
Haverhill,	941,900	323	269	714,900	94,190 00	10
Huntington,	5,000	4	4	5,000	—	³ —
Lee,	30,000	22	19	28,800	1,800 00	6

¹ Reduced, January, 1919, from \$125,000.² Three per cent on \$125,000; ³ per cent on \$45,000.³ No dividend declared.⁴ Six and three-quarters per cent on \$280,000; ² $\frac{1}{4}$ per cent on \$343,000.⁵ Voluntary association.⁶ \$2 a share on 3,000 shares common stock; \$1.50 a share on 4,400 shares preferred; \$4.50 on 4,500 shares preferred stock.⁷ Seven and one-half per cent on \$125,000 and ² $\frac{1}{2}$ per cent on \$150,000.⁸ Two per cent on \$2,006,400, 2 per cent on \$2,048,200, 2 per cent on \$2,081,700 and 2 per cent on \$2,100,000.⁹ Fifty cents a share on 900 shares common stock, and \$6.50 per share on 900 shares preferred stock.¹⁰ Three and one-half per cent on \$74,250 and ³ $\frac{1}{2}$ per cent on \$75,000.¹¹ Eight per cent on \$141,300 common stock, and 5 per cent on \$141,300 preferred stock.¹² On \$125,000.¹³ Includes 2,372 shares employees' stock, par value, \$10.¹⁴ Eight per cent on \$1,000,000 common stock; 2 per cent on \$20,120, 2 per cent on \$20,030, 2 per cent on \$20,800 and 2 per cent on \$23,150, all employees' stock.

TABLE 1. — *Financial Statistics, etc.* — Concluded.

COMPANY.	Capital Stock.	Stock-HOLDERS.		Value at Par of Stock held in Massachusetts.	DIVIDENDS.	
		Whole Number.	Resident in Massachusetts.		Amount.	Rate Per Cent.
Lenox, ¹	\$85,000	2	2	2	\$3,600 00	39
Leominster,	220,000	3	2	\$219,900	24,200 00	11
Lowell,	1,176,400	497	456	1,128,200	117,640 00	10
Ludlow,	45,000	6	6	45,000	2,700 00	6
Malden,	1,068,000	42	40	1,062,700	128,160 00	12
Manchester,	205,800	51	48	192,600	6,174 00	3
Marlborough,	361,700	108	102	354,000	36,162 50	4
Milford,	132,500	4	3	132,400	23,850 00	18
Mill River (Williamsburg),	15,000	4	3	14,900	1,800 00	12
New England Power,	7,598,900	1,711	954	5,898,200	450,501 00	5
Northampton,	117,400	3	2	117,300	49,308 00	42
Norton,	8,000	3	3	8,000	640 00	8
Pepperell,	6	—	—	—	—	—
Pittsfield,	500,000	178	162	452,700	39,140 00	7
Plymouth,	400,000	38	37	399,800	26,912 00	8
Provincetown,	60,000	4	4	60,000	3,600 00	6
Quincy,	300,000	96	92	294,300	36,000 00	12
Randolph,	140,000	3	3	140,000	4,200 00	3
Salem,	⁹ 1,008,050	15	13	1,007,400	84,826 25	10
Seekonk,	5,000	5	1	1,500	400 00	8
Shirley,	⁹ 70,200	42	42	70,200	2,106 00	11
Southern Berkshire (Stockbridge),	133,500	10	10	133,500	10,005 00	12
Sunderland,	11,000	3	3	11,000	—	18
Turners Falls Power,	¹⁴ 9,662,910	932	811	8,845,210	721,982 40	15
Tyngsboro,	¹⁶ 7,500	4	4	7,500	—	13
Union (Franklin),	422,800	4	4	422,800	32,652 00	17
United (Springfield),	2,400,000	471	409	2,147,900	288,000 00	12
Ware,	132,000	6	6	132,000	9,240 00	7
Westborough,	36,500	20	18	36,200	3,650 00	10
Weymouth,	444,000	212	201	434,200	41,675 00	18
Winchendon,	227,000	196	185	219,300	18,160 00	8
Worcester,	1,600,000	362	320	1,475,200	343,346 88	21.46
Worcester Suburban,	800,000	555	527	760,400	80,000 00	10

¹ Ceased doing business Dec. 31, 1918.² Not given.³ On \$40,000.⁴ Two and one-half per cent on \$361,500, 2½ per cent on \$361,600 and 5 per cent on \$361,700.⁵ Six per cent on \$3,800,000 common stock; 1½ per cent on \$3,440,700, 1½ per cent on \$3,796,800, 1½ per cent on \$3,797,000 and 1½ per cent on \$3,798,900, all preferred stock.⁶ No stock issued.⁷ Two per cent on \$457,000 and 6 per cent on \$500,000.⁸ Six per cent on \$315,200 and 2 per cent on \$400,000.⁹ Par value, \$50.¹⁰ Seven and one-half per cent on \$795,000 and 2½ per cent on \$1,008,050.¹¹ On preferred stock.¹² Nine per cent on \$40,000, 3 per cent on \$80,000 and 3 per cent on \$133,500.¹³ No dividend declared.¹⁴ Includes 2,631 shares employees' stock, par value, \$10.¹⁵ Two per cent on \$7,227,500, 2 per cent on \$9,508,200 and 4 per cent on \$9,636,600, all common stock; and 2 per cent on \$18,520, 2 per cent on \$19,700, 2 per cent on \$25,690 and 2 per cent on \$26,310, all employees' stock.¹⁶ Par value, \$25 per share.¹⁷ Two and one-quarter per cent on \$272,800, 2¼ per cent on \$332,800 and 4½ per cent on \$422,800.¹⁸ Two and one-half per cent on \$335,000 and 7½ per cent on \$444,000.

TABLE 2.

The following table shows the value of the several electric plants as assessed by the local authorities, and the amounts paid by the companies for taxes, including in the case of gas companies only the amounts paid on account of their electric plants:—

COMPANY.	Value of Property Assessed locally.	Taxes.
Abington and Rockland,	\$389,665	\$11,208 29
Adams,	— ¹	3,117 11
Agawam,	45,575	2,775 06
American Woolen (Maynard),	26,372	548 92
Amesbury,	228,725	12,171 70
Amherst,	— ¹	6,946 52
Athol,	— ¹	18,390 48
Attleboro,	303,900	15,165 59
Ayer,	52,175	5,348 51
Barnes, A. S., Co. (Boston),	—	127 84
Beverly,	— ¹	22,516 23
Blackstone,	— ¹	485 02
Block Plant (Boston),	—	25 90
Buzzards Bay (Falmouth),	235,290	5,734 96
Cambridge,	2,012,900	77,646 42
Central Mass. Electric,	274,344	19,083 99
Central Mass. Power (Palmer),	119,520	— ²
Charlemont,	2,000	76 91
Charlestown,	— ¹	17,206 90
Chester,	5,000	170 46
Citizens' (Nantucket),	— ¹	983 23
Clinton,	— ¹	7,729 78
Eastern Massachusetts,	264,901	10,156 37
Easthampton,	— ¹	8,086 32
Edison (Boston),	40,880,451	1,057,628 72
Edison (Brockton),	2,164,666	77,105 94
Fall River,	2,923,950	77,868 56
Fitchburg,	— ¹	26,501 09
Franklin County Power,	13,100	— ³
Franklin (Turners Falls),	70,850	2,405 48
Gardner,	358,025	9,000 00
Gloucester,	471,800	16,924 47
Great Barrington,	198,770	3,374 50
Greenfield,	1,357,938	34,930 75
Harvard,	18,450	452 33
Haverhill,	1,380,875	44,477 30
Holyoke Water Power,	144,730	4,169 80
Huntington,	4,000	196 97
Lawrence,	— ¹	46,646 79
Lee,	17,080	916 02
Lenox,	—	769 04
Leominster,	334,555	9,430 59
Lowell,	1,443,950	63,429 81
Ludlow,	37,101	1,243 60
Lynn,	— ¹	85,202 09

¹ Included in assessed value of gas properties.

² Plant leased; operated by Central Massachusetts Electric Company.

³ Plant leased; operated by Athol Gas and Electric Company.

TABLE 2 — *Concluded.*

COMPANY.	Value of Property assessed locally.	Taxes.
Malden,	\$2,132,550	\$67,462 48
Manchester,	234,000	7,016 78
Marlborough,	626,470	20,618 72
Milford,	153,750	3,636 32
Mill River (Williamsburg),	20,000	620 75
New Bedford,	— ¹	113,468 98
Newburyport,	— ¹	12,782 69
New England Power,	4,812,625	140,500 00
North Adams,	— ¹	11,223 57
Northampton,	305,000	17,326 25
Norton,	1,200	67 25
Pepperell,	92,327	2,152 58
Pittsfield,	621,000	17,711 18
Plymouth,	472,360	10,499 22
Provincetown,	40,700	1,385 00
Quincy,	594,275	29,400 00
Randolph,	88,000	3,247 47
Salem,	1,822,300	60,302 14
Seekonk,	8,500	269 60
Shirley,	101,745	2,284 27
Southeastern (Marion),	261,800	6,153 05
Southern Berkshire (Stockbridge),	150,300	2,246 17
Spencer,	— ¹	448 11
Suburban (Revere),	— ¹	25,790 33
Sunderland,	7,000	303 63
Turners Falls Power,	7,925,121	140,000 84
Tyngsboro,	41,023	861 87
Union (Franklin),	271,850	10,294 76
United (Springfield),	5,282,200	112,046 36
Vineyard (Oak Bluffs),	— ¹	6,986 80
Ware,	177,311	4,133 09
Webster,	— ¹	11,839 80
Westborough,	30,363	— ²
Weymouth,	520,275	14,529 97
Williamstown,	— ¹	1,270 35
Winchendon,	263,200	7,435 85
Worcester,	3,363,400	106,230 74
Worcester Suburban,	777,757	40,570 01
	\$86,997,054	\$2,821,493 34

¹ Included in assessed value of gas properties.² Plant leased; operated by Marlborough Electric Company.

TABLE 3. — *The Rated Capacity of Boilers, Engines, Turbines, Water Wheels and Dynamos installed, as reported by the Different Companies on June 30 last.*

COMPANY.	Boilers (Total Rated Horse Power).	Engines (Total Rated Horse Power).	Water Wheels (Total Rated Horse Power).	Steam Turbines (Total Rated Kilowatts).	Dynamos (Total Reported Capacity in K. V. A.).
Abington and Rockland, . . .	¹ 500	¹ 725	—	—	¹ 600
Adams,	1—	—	—	—	—
Agawam,	1—	—	—	—	—
American Woolen (May- nard),	1—	—	—	—	—
Amesbury,	¹ 500	¹ 1,320	—	—	¹ 795
Amherst,	1—	—	—	—	—
Athol,	² 1,070	850	2,200	625	2,960
Attleboro,	¹ 4,500	¹ 550	—	—	¹ 364
Ayer,	¹ 125	¹ 225	—	—	¹ 165
Barnes, A. S., Co. (Boston), . .	270	475	—	—	³ 300
Beverly,	1,129	—	—	1,500	1,875
Blackstone,	1—	—	—	—	—
Block Plant (Boston),	⁴ 278	369	—	—	³ 277
Buzzards Bay (Falmouth), . . .	² 600	² 1,630	—	—	⁵ 1,145
Cambridge,	3,200	6,000	—	7,750	13,787
Central Mass. Electric,	1—	—	—	—	—
Central Mass. Power (Palmer),	⁶ 814	⁶ 850	1,200	⁶ 1,000	3,025
Charlemont,	⁷ 60	⁷ 35	⁸ 100	—	81
Charlestown,	1—	—	—	—	—
Chester,	—	⁹ 40	52	—	29
Citizens' (Nantucket),	240	100	—	100	170
Clinton,	1—	—	—	—	—
Eastern Massachusetts,	1—	—	—	—	—
Easthampton,	1—	—	—	—	—
Edison (Boston),	43,664	27,400	—	168,000	143,000
Edison (Brockton),	4,500	—	—	19,000	23,150
Fall River,	² 5,200	—	—	15,250	19,062
Fitchburg,	^{2,10} 2,250	3,100	500	2,500	5,500
Franklin County Power,	—	—	¹¹ 435	—	—
Franklin (Turners Falls), . . .	1—	—	—	—	—
Gardner,	1—	—	—	—	200
Gloucester,	1,000	1,650	—	1,000	2,500
Great Barrington,	⁷ 150	⁷ 150	839	—	625
Greenfield,	⁷ 1,000	—	4,200	⁷ 2,000	5,930
Harvard,	1—	—	—	—	—
Haverhill,	2,575	500	—	7,500	9,937
Holyoke Water Power,	1,000	—	2,085	¹² 1,750	2,950
Huntington,	125	80	—	—	45

¹ All current purchased.² Part of current purchased.³ Kilowatts.⁴ Not operated since Oct. 1, 1918.⁵ Also 9 kilowatts not in use.⁶ Steam reserve; plant operated by Central
Massachusetts Electric Company.⁷ Steam reserve.⁸ Leased.⁹ Gasoline engines.¹⁰ 250 horse power not in use.¹¹ Operated by Athol Gas and Electric Com-
pany.¹² K. V. A.

TABLE 3. — *The Rated Capacity of Boilers, Engines, Turbines, Water Wheels and Dynamos, etc.* — Continued.

COMPANY.	Boilers (Total Rated Horse Power).	Engines (Total Rated Horse Power).	Water Wheels (Total Rated Horse Power).	Steam Turbines (Total Rated Kilowatts).	Dynamos (Total Reported Capacity in K. V. A.).
Lawrence,	¹ 5,996	² 575	3,175	9,500	³ 12,350
Lee,	⁴ , ⁵ 350	⁴ , ⁶ 125	⁴ 120	—	⁴ , ⁵ 90
Leominster,	6—	—	—	—	—
Lowell,	⁷ 4,428	4,040	—	8,250	12,950
Ludlow,	6—	—	—	—	—
Lynn,	3,900	2,800	—	7,075	11,288
Malden,	⁴ 2,510	⁴ 2,164	—	⁴ 1,500	⁴ 3,400
Manchester,	6—	—	—	—	—
Marlborough,	⁴ 835	⁴ 1,761	—	—	⁴ 1,100
Milford,	6—	—	—	—	—
Mill River (Williamsburg),	6—	—	—	—	—
New Bedford,	8,400	—	—	⁸ 52,000	⁹ 65,000
Newburyport,	2,000	—	—	4,500	5,625
New England Power,	⁶ 2,850	—	55,100	⁵ 6,900	39,530
North Adams,	2,564	—	—	2,000	¹⁰ 2,000
Northampton,	⁶ 300	—	—	—	⁶ 120
Norton,	6—	—	—	—	¹¹ 24
Pepperell,	6—	—	—	—	—
Pittsfield,	⁴ 3,130	1,000	—	4,250	6,075
Plymouth,	⁴ 1,000	1,000	—	1,000	720
Provincetown,	6—	—	—	125	215
Quincy,	1,000	1,450	—	1,500	2,975
Randolph,	⁶ 250	570	—	—	320
Salem,	4,400	3,035	—	15,000	21,250
Seekonk,	6—	—	—	—	—
Shirley,	6—	—	—	—	—
Southeastern (Marion),	6—	¹² 80	—	—	¹³ 275
Southern Berkshire (Stock- bridge),	6—	—	—	—	—
Spencer,	¹⁴ 150	—	—	—	—
Suburban (Revere),	⁶ 1,208	1,300	—	500	¹⁰ 1,400
Sunderland,	6—	—	—	—	—
Turners Falls Power,	⁵ 5,216	—	69,845	⁵ 30,000	99,300
Tyngsboro,	6—	—	—	—	—
Union (Franklin),	⁶ 350	275	—	—	250
United (Springfield),	⁴ 11,204	—	2,835	33,600	4,790
Vineyard (Oak Bluffs),	¹⁵ 850	¹⁶ 920	—	—	¹⁷ 575

¹ 286 horse power not in regular use.² 250 horse power not in use.³ 200 K. V. A. held in reserve.⁴ Part of current purchased.⁵ Steam reserve.⁶ All current purchased.⁷ Two 150-horse power boilers not in regular use.⁸ 15,000 kilowatts not in use.⁹ 18,750 K. V. A. not in use.¹⁰ Kilowatts.¹¹ Out of service.¹² Gasoline engines.¹³ Not in regular use.¹⁴ One in reserve.¹⁵ 325 horse power in reserve.¹⁶ 290 horse power in reserve.¹⁷ 175 K. V. A. in reserve.

TABLE 3. — *The Rated Capacity of Boilers, Engines, Turbines, Water Wheels and Dynamos, etc. — Concluded.*

COMPANY.	Boilers (Total Rated Horse Power).	Engines (Total Rated Horse Power).	Water Wheels (Total Rated Horse Power).	Steam Turbines (Total Rated Kilowatts).	Dynamos (Total Reported Capacity in K. V. A.).
Ware,	¹ 250	350	—	—	150
Webster,	3,515	150	—	6,200	7,575
Westborough,	² 100	² 195	—	—	² 150
Weymouth,	1,638	550	³ 400	2,250	3,255
Williamstown,	¹ —	—	—	—	—
Winchendon,	⁴ —	—	1,050	—	781
Worcester,	⁴ 9,350	—	—	38,500	43,700
Worcester Suburban,	¹ 2,950	—	—	5,400	6,070

¹ All current purchased.³ Leased.² Operated by Marlborough Electric Company.⁴ Part of current purchased.

TABLE 4. — *Line Statistics.*

The following table shows the total length of wire, the length of underground conduit, the length of wire in the same, the number of poles set (including therein all poles owned jointly, or to which the company has right of attaching wires) and the length of streets with overhead wires of each company on June 30 last: —

COMPANY.	Total Length of Wire (Feet).	Length of Underground Conduit (Feet).	Length of Wires in Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Street with Overhead Wires (Feet).
Abington and Rockland, .	4,453,808	12,791	12,791	5,959	892	918,467
Adams,	805,147	—	—	¹ 1,028	² 532	147,085
Agawam,	1,173,625	—	—	1,212	135	111,990
American Woolen (Maynard),	758,015	—	—	1,433	105	214,590
Amesbury,	1,665,635	—	8,100	2,201	752	286,130
Amherst,	2,261,822	—	—	6,870	377	475,570
Athol,	2,230,559	—	2,610	2,753	81	632,458
Attleboro,	1,717,488	—	—	2,369	315	338,830
Ayer,	352,140	—	—	523	99	63,740
Barnes, A. S., Co. (Boston),	—	—	—	—	—	—
Beverly,	3,179,049	78,623	499,349	5,145	—	581,160
Blackstone,	431,719	—	—	767	36	103,629
Block Plant (Boston),	44,803	—	—	—	—	—
Buzzards Bay (Falmouth),	3,284,455	—	—	7,350	2,215	³ —
Cambridge,	5,217,821	130,892	550,683	3,491	392	342,743
Central Mass. Electric,	6,025,316	—	—	¹⁷ 7,694	1,459	999,180
Charlemon,	20,040	—	—	41	—	⁴ —
Charlestown,	391,918	28,687	180,561	538	99	34,805
Chester,	⁴ —	—	—	71	4	15,000
Citizens' (Nantucket),	261,627	—	—	791	6	78,500
Clinton,	1,370,701	—	—	2,064	378	192,528
Eastern Massachusetts,	944,780	—	308,974	—	⁵ 198	⁴ —
Easthampton,	944,734	—	—	1,656	125	166,500
Edison (Boston),	69,203,080	3,685,242	19,463,878	67,198	6,025	7,268,671
Edison (Brockton),	7,598,231	232,909	162,754	12,348	1,145	⁴ —
Fall River,	6,069,053	125,479	1,649,156	8,387	⁶ 492	897,800
Fitchburg,	2,556,972	39,582	405,640	3,399	² 614	382,798
Franklin (Turners Falls),	806,093	—	9,979	1,488	461	125,412
Gardner,	1,882,701	—	—	3,203	799	481,119
Gloucester,	1,935,834	58,011	192,134	4,713	350	100,000
Great Barrington,	1,992,241	185	185	2,768	670	359,840
Greenfield,	4,404,734	—	22,000	6,606	² 917	879,689
Harvard,	465,335	—	—	689	139	86,370
Haverhill,	3,324,782	30,413	363,691	3,831	1,012	521,970
Holyoke Water Power,	231,000	—	—	78	90	35,970
Huntington,	44,385	245	245	118	5	⁴ —
Lawrence,	6,606,431	60,471	185,619	9,583	443	945,654
Lee,	754,758	—	—	1,032	97	161,745

¹ Includes 8 steel towers.² Includes 2 steel towers.³ Not given.⁴ No record.⁵ Includes 127 steel towers.⁶ Includes 110 steel towers.

TABLE 4. — *Line Statistics* — Concluded.

COMPANY.	Total Length of Wire (Feet).	Length of Underground Conduit (Feet).	Length of Wires in Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Street with Overhead Wires (Feet).
Leominster,	1,524,426	—	—	2,124	220	331,060
Lowell,	5,984,756	66,620	416,209	7,219	494	1,118,819
Ludlow,	371,772	—	—	460	¹ 406	47,103
Lynn,	8,424,606	176,513	1,275,491	13,868	506	1,357,900
Malden,	8,574,551	136,390	1,210,575	8,484	2,281	1,345,987
Manchester,	142,149	128,451	135,174	30	65	2,900
Marlborough,	3,317,659	—	—	5,399	453	948,074
Milford,	1,170,016	—	—	1,892	232	245,880
Mill River (Williamsburg),	237,426	—	—	335	24	48,600
New Bedford,	6,337,808	108,162	718,732	10,696	² 1,579	853,597
Newburyport,	990,626	—	2,105	1,577	³ 469	256,952
New England Power,	12,345,454	—	—	107	49,073	5—
North Adams,	1,287,177	200	200	1,576	498	244,751
Northampton,	1,997,359	11,120	1,708	2,667	352	307,528
Norton,	175,724	—	—	275	22	50,889
Pepperell,	309,717	—	—	596	110	5—
Pittsfield,	4,961,902	71,244	71,172	6,975	⁶ 1,677	787,700
Plymouth,	2,051,808	5,344	34,504	3,715	153	409,942
Provincetown,	283,217	—	—	499	2	67,551
Quincy,	2,727,000	—	—	4,523	379	643,000
Randolph,	1,102,449	—	—	1,535	37	197,953
Salem,	2,142,892	89,767	583,198	2,803	435	280,705
Seekonk,	751,277	—	—	1,000	114	119,520
Shirley,	486,716	—	—	482	421	7—
Southeastern (Marion),	2,173,715	14,175	27,325	4,318	285	561,340
Southern Berkshire (Stockbridge),	1,196,853	176,090	213,538	1,477	785	294,060
Spencer,	419,835	—	—	918	32	111,890
Suburban (Revere),	3,159,325	10,239	5,392	2,475	895	491,998
Sunderland,	135,811	—	—	363	43	54,200
Turners Falls Power,	3,730,085	—	—	372	⁸ 2,130	47,870
Tyngsboro,	264,949	—	—	512	73	5—
Union (Franklin),	2,897,690	—	—	4,195	731	545,350
United (Springfield),	9,005,577	1,004,715	5,187,178	9,394	907	664,663
Vineyard (Oak Bluffs),	7—	—	—	1,131	109	7—
Ware,	814,347	—	—	1,183	239	151,260
Webster,	3,521,888	1,925	7,314	5,880	174	5—
Westborough,	607,268	—	—	1,001	36	106,440
Weymouth,	2,590,579	—	—	2,947	261	417,040
Williamstown,	392,684	—	—	548	104	86,821
Winchendon,	553,454	2,179	3,720	1,071	180	139,230
Worcester,	13,879,691	509,884	3,978,726	7,791	6,978	742,724
Worcester Suburban,	5,159,199	—	—	7,945	1,141	1,032,850

¹ Includes 2 steel towers.² Includes 197 steel towers.³ Includes 3 steel towers.⁴ Includes 2,363 steel towers.⁵ No record.⁶ Includes 121 steel towers.⁷ Not given.⁸ Includes 1,011 steel towers.

TABLE 5. — *Connected Load Statistics.*

The following table shows the number of customers of the electric companies and the gas companies supplying electricity (not including the hydroelectric companies) for each kind of commercial lights installed, number of motors and connected load for all customers except in the supply to other companies or municipal plants, June 30, 1919:—

COMPANY.	Number of Customers using Commercial Arc Lights only.	Number of Customers using Commercial Incandescent Lights only.	Number of Customers using both Arc and Incandescent Lights but no Power.	Number of Customers using Electric Power only.	Number of Customers using both Light and Power.	Total Lighting Load in K. W.	Number of Motors.	Total Power Load in K. W.	Total Lighting and Power Load in K. W.
Abington and Rockland,	.	3,564	—	32	106	5,138.31	699	3,449.85	8,588.16
Adams,	1,954	—	46	2	799.74	78	606.38	1,406.12
Agawam,	476	—	—	8	279.42	11	62.29	341.71
American Woollen (Maynard),	.	948	—	—	47	739.37	47	37.75	777.12
Amesbury,	1,596	—	10	49	1,394.30	328	1,834.40	3,228.70
Amherst,	1,553	—	29	87	973.50	155	2,037.42	3,010.92
Athol,	2,094	—	15	114	2,260.32	1—	5,470.92	7,731.24
Attleboro,	2,449	9	—	150	2,948.40	495	2,532.67	5,481.07
Ayer,	559	1	50	1	613.00	80	371.25	984.25
Barnes, A. S., Co. (Boston),	.	—	64	—	6	30.26	9	70.00	100.26
Beverly,	2,738	—	8	91	3,476.38	157	850.25	4,326.63
Blackstone,	376	—	6	4	229.26	87	284.27	513.53
Buzzards Bay (Falmouth),	.	2—	2—	2—	2—	2—	2—	2—	2—
Cambridge,	7,801	—	221	466	8,212.24	2,071	10,154.55	18,366.79
Central Mass. Electric,	.	3,561	—	99	121	2,467.85	6,653	4,963.01	7,430.86
Charlément,	41	—	—	—	30.52	—	—	30.52

¹ No record.² Not given.

TABLE 5. — *Connected Load Statistics* — Continued.

COMPANY.	Number of Customers using Commercial Arc Lights only.	Number of Customers using Commercial Incandescent Lights only.	Number of Customers using both Arc and Incandescent Lights but no Power.	Number of Customers using Electric Power only.	Number of Customers using both Light and Power.	Total Lighting Load in K. W.	Number of Motors.	Total Power Load in K. W.	Total Lighting and Power Load in K. W.
Charlestown,	—	563	—	6	110	1— 66.09	454	12,888.75	— 66.09
Chester,	—	58	—	—	2	203.80	—	—	203.80
Citizens' (Nantucket),	—	404	—	—	—	1,325.80	88	788.25	2,114.05
Clinton,	—	1,242	—	51	6	—	—	—	—
Easthampton,	—	998	—	8	45	727.10	76	911.27	1,638.37
Edison (Boston),	10	96,885	272	1,339	13,163	152,007.00	1—	226,325.00	378,332.00
Edison (Brockton),	1	8,216	5	132	504	10,196.59	2,090	12,225.87	22,422.46
Fall River,	—	8,856	—	37	338	9,815.11	1,519	18,808.50	28,623.61
Fitchburg,	—	3,662	—	33	141	3,672.89	948	5,841.54	9,514.43
Franklin (Turners Falls),	—	1,123	—	14	92	696.77	388	2—	696.77
Gardner,	—	3,214	—	41	169	1,645.04	382	3,079.03	4,724.07
Gloucester,	—	2,940	—	150	423	4,077.85	184	950.00	5,027.85
Great Barrington,	—	1,210	—	25	122	1,842.94	387	1,490.00	3,332.94
Greenfield,	—	4,634	2	20	326	3,447.59	707	3,923.72	7,371.31
Harvard,	—	115	—	19	—	158.16	20	60.38	218.54
Haverhill,	—	5,166	2	175	288	7,246.34	1,507	4,916.79	12,163.13
Huntington,	—	103	—	—	5	51.06	5	4.30	55.36
Lawrence,	1	4,683	2	174	397	6,683.32	1,718	5,766.95	12,450.27
Lee,	—	518	—	—	54	767.22	56	460.00	1,227.22

Leominster,	1	1,762	97	6	1,193.73	377	2,626.33	3,820.06
Lovell,	—	6,667	145	465	12,214.35	2,291	12,205.60	24,419.95
Ludlow,	—	637	1	12	294.33	21	54.64	348.97
Lynn,	—	13,740	143	568	12,735.00	8,237	6,144.80	18,879.80
Malden,	2	14,268	99	352	15,607.80	1,356	5,946.20	21,554.00
Manchester,	—	528	5	19	807.50	34	91.30	898.80
Marlborough,	—	2,971	6	236	3,856.60	827	2,860.00	6,716.60
Millford,	—	1,119	92	3	1,347.68	167	726.19	2,073.87
Mill River (Williamsburg),	—	185	8	—	223.14	16	139.88	363.02
New Bedford,	4	6,236	179	523	6,238.26	2,817	27,480.40	33,718.66
Newburyport,	—	1,212	1	81	897.00	524	3,900.00	4,797.00
North Adams,	1	2,584	121	2	2,250.00	302	2,009.83	4,259.83
Northampton,	—	2,278	189	2	2,704.55	437	1,572.54	4,277.09
Norton,	—	128	4	—	88.20	7	39.70	127.90
Pepperell,	—	264	—	8	128.68	1—	2,664.00	2,792.68
Pittsfield,	—	4,616	56	442	4,751.68	576	7,577.00	12,328.68
Plymouth,	—	2,673	—	170	2,156.60	288	2,321.93	4,478.53
Provincetown,	—	762	4	—	469.08	4	4.47	473.55
Quincy,	—	7,041	63	178	5,073.54	334	2,665.46	7,739.00
Randolph,	—	1,203	33	22	962.04	91	390.53	1,352.57
Salem,	—	5,336	35	249	7,140.88	3,869	9,548.05	16,688.93
Seekonk,	—	286	9	9	321.64	23	117.87	439.51
Shirley,	—	231	1	5	202.51	17	406.57	609.08
Southeastern (Marion),	—	1,320	62	115	1,107.04	177	1,626.66	2,733.70
Southern Berkshire (Stockbridge),	—	597	18	38	1,099.39	97	928.00	2,027.39
Spencer,	—	341	26	2	354.55	158	1,136.81	1,491.36
Suburban (Revere),	—	6,842	59	74	4,992.71	175	1,101.84	6,094.55
Sunderland,	—	115	3	9	68.23	57	42.50	110.73

1 No record.

2 Not given.

TABLE 5. — *Connected Load Statistics* — Concluded.

COMPANY.	Number of Customers using Commercial Arc Lights only.	Number of Customers using Commercial Incandescent Lights only.	Number of Customers using both Arc and Incandescent Lights but no Power.	Number of Customers using Electric Power only.	Number of Customers using both Light and Power.	Total Lighting Load in K. W.	Number of Motors.	Total Power Load in K. W.	Total Lighting and Power Load in K. W.
Tyngsboro,	1	105	1	1	1	82.84	1	—	82.84
Union (Franklin),	1	1,740	1	20	78	1,429.64	409	2,033.60	3,463.24
United (Springfield),	1	17,222	1	88	872	29,512.86	2,691	17,738.12	47,250.98
Vineyard (Oak Bluffs),	1	821	1	1	17	1—	16	1—	—
Ware,	1	985	1	7	32	500.02	50	370.76	871.38
Webster,	1	4,076	1	29	141	2,010.96	423	2,669.56	4,680.52
Weymouth,	1	2,206	1	24	39	1,142.19	292	1,558.40	2,700.59
Williamstown,	1	714	1	31	—	548.28	43	122.23	670.51
Winchendon,	1	586	1	5	18	676.56	209	1,103.81	1,780.37
Worcester,	1	22,612	1	585	890	19,624.94	4,786	21,334.85	40,959.79
Worcester Suburban,	1	4,638	1	231	44	2,970.85	715	6,118.05	9,088.90

1 Not given.

TABLE 6. — *Electric Current generated and sold.*

The following table shows the total kilowatt hours generated and bought, the maximum station load in kilowatts during the year, the maximum station load in kilowatts on day of least output, the kilowatt hours sent out for street lights and the kilowatt hours sold to commercial customers, as taken from the returns of the several companies for the year ending June 30, 1919: —

COMPANY.	TOTAL K. W. HOURS GENERATED —		Total K. W. Hours bought.	MAXIMUM STATION LOAD IN K. W.		K. W. Hours for Street Lights.	K. W. Hours sold to Commercial Customers.	K. W. Hours sold to Street Railways.	K. W. Hours sold to Other Companies.
	By Steam.	By Water Power.		During the Year.	On Day of least Output.				
Abington and Rockland,	—	—	6,925,309	1,385 ¹	325 ¹	218,310	760,419	4,626,420	—
Adams,	—	—	1,339,601	— ²	— ²	137,536	340,210	469,812	20,240
Agawan,	—	—	3,052,769	38,894	5,764	45,311	72,000	2,274,123	456,800
American Woolen (Maynard),	—	—	333,057	219	52	75,762	170,861	1,321	—
Amesbury,	—	—	2,893,916	1,000	50	136,329	387,782	1,378,499	270,230
Amherst,	—	—	3,338,067	— ²	— ²	146,250	315,329	302,669	22,656
Athol,	1,099,300	2,824,996	5,213,065	— ²	— ²	158,918	638,455	4,342,939	—
Attleboro,	—	—	4,206,000	1,865	65	199,124	669,678	2,566,966	68,080
Ayer,	—	—	1,079,910	285	160	42,607	284,122	414,800	225,860
Barnes, A. S., Co. (Boston),	—	—	—	— ²	— ²	—	162,394	52,212	—
Beverly,	225,504	—	—	1,060	640	927,982	877,547	379,826	322,500
Blackstone,	3,154,170	—	357,454	— ²	— ²	38,754	79,344	176,288	—
Block Plant (Boston), ³	57,327	—	370	80	60	—	52,116	—	—
Buzzards Bay (Falmouth),	33,992	—	1,872,792	— ²	— ²	80,242	1,151,940	142,209 ⁴	—
Cambridge,	25,173,319	—	8,109	7,800	2,450	927,054	4,068,277	13,939,470	765,600
Central Mass. Electric,	—	—	11,461,653	— ²	— ²	242,059	562,821	5,809,196	2,924,094
Central Mass. Power (Palmer),	—	1,698,430	—	—	—	—	—	558,360	1,698,430
Charlestown,	—	19,427	—	— ²	— ²	7,554	10,875	—	—
Charlestown,	—	—	3,279,820	— ²	— ²	704,590	723,300	1,325,749	—

¹ Also at Pembroke station, 1,080 K. W. H. and 200 K. W. H., respectively.

² No record.

³ Plant ran until Oct. 1, 1918.

⁴ Estimated.

TABLE 6. — *Electric Current generated and sold* — Concluded.

COMPANY.	TOTAL K. W. HOURS GENERATED —		Total K. W. Hours bought.	MAXIMUM STATION LOAD IN K. W.		K. W. Hours for Street Lights.	K. W. Hours sold to Commercial Lighting Consumers.	K. W. Hours sold to Power Consumers.	K. W. Hours sold to Street Railways.	K. W. Hours sold to Other Companies.
	By Steam.	By Water Power.		During the Year.	On Day of least Output.					
Chester, Citizens' (Nantucket),	— ¹	—	—	— ¹	— ¹	—	17,494	—	—	—
Clinton,	89,920	—	2,750,200	89 ²	32 ²	28,170	49,330	—	—	1,146,120
Easthampton,	—	—	16,651,334	800	140	163,382	311,268	682,106	—	2,115,400
Eastern Massachusetts,	—	—	17,672,350	7,900	110	89,470	193,035	12,997,571	863,460	—
Edison (Boston),	306,200,700	—	5,252,717	95,774	25,000	20,342,234	90,222,448	114,850,916	8,260,107	16,185,893
Edison (Brookton),	34,748,750	—	5,441,480	10,100	2,000	1,063,480	4,951,605 ³	14,649,467 ³	1,152,140	8,352,640
Fall River,	32,090,300	—	1,319,292	12,300	1,800	1,968,553	3,404,081	28,173,633	—	6,925,059
Fitchburg,	9,342,000	616,000	—	3,750	675	638,768	1,284,081	7,083,598	—	553,847
Franklin County Power,	—	406,945	—	—	—	—	—	—	—	624,090
Franklin (Turners Falls),	—	—	1,341,870	—	— ¹	230,194	225,560	590,125	—	406,945
Gardner,	—	—	4,726,855	3,100	400	243,104	590,673	2,688,672	—	—
Gloucester,	3,418,494	—	—	1,540	100	452,434	818,769	1,525,895	—	393,819
Great Barrington,	—	1,475,940	818,700	350	65	52,542	377,659	1,366,674	—	—
Greenfield,	—	10,326,080	3,276,000	2,827	1,528	418,613	1,175,577	5,198,242	1,654,540	2,010,521
Harvard,	—	—	66,210	— ¹	—	9,362	20,076	16,757	—	—
Haverhill,	10,315,200	—	—	4,000	900	494,529	2,292,836	5,172,199	—	328,520
Holyoke Water Power,	548,110	3,446,800	—	—	—	—	—	—	—	—
Huntington,	20,813	—	—	—	—	—	—	—	—	—
Lawrence,	2,245,090	8,197,410	—	88	20	4,657	16,156	—	—	—
Lee,	—	34,440	765,220	3,422	1,112	1,473,341	2,770,345	3,310,794	—	—
Lenox,	—	—	204,370 ³	420	65	11,880	249,758	412,510	—	1,366
Leominster,	—	—	4,011,800	150	—	15,824 ⁴	81,051 ⁴	43,045 ⁴	—	—
Lowell,	28,131,053	—	2,636	1,400	200	149,457	396,954	3,082,001	—	—
Ludlow,	—	—	2,253,652	8,850	2,600	2,229,451	4,260,579	14,947,368	1,405,919	71,712
Lynn,	16,788,240	—	—	— ¹	—	36,516	109,120	2,041,453	—	—
Malden,	4,052,100	—	12,463,533	5,350	2,000	1,651,163	4,687,978	6,827,426	—	—
				5,240	1,830	1,526,520	3,694,463	8,252,760	—	118,641

TABLE 7.—Amount of Electric Current sold to Other Companies and Municipalities for the Years ending June 30, 1918, and 1919.

SELLING COMPANY.	Buying Company.	Number of K.W. Hrs. 1918.	Number of K.W. Hrs. 1919.	Amount re- ceived, 1919.
Adams,	New England Power,	18,670	-	-
Agawam,	Northern Connecticut,	973,733	456,800	\$5,710 00
American Woolen (Assabet Mills),	American Woolen (Maynard),	387,129	333,057	14,987 59
Amesbury,	Exeter and Hampton Light Co.,	750	1,400	70 00
Amherst,	Newburyport,	-	15,570	256 19
Attleboro,	Town of Merrimac,	253,696	253,260	6,422 41
Ayer,	Sunderland,	30,014	22,656	906 24
	Norton Power,	75,460	68,080	1,702 00
	Town of Groton,	231,720	225,860	4,767 20
Bellows Falls,	New England Power,	398,931	226,598	226 61
Berkshire Street Railway,	New England Power,	751,100	732,100	6,588 90
Beverly,	Manchester,	330,200	322,500	11,663 90
Blackstone Valley,	Union (Franklin),	7,308,920	8,020,150	112,941 96
Cambridge,	Town of Belmont,	726,100	765,600	20,097 01
Cape Cod Cold Storage,	Provincetown,	126,835	136,100	4,448 68
	New England Power,	-	709,662	6,386 96
Central Mass. Electric,	North Brookfield,	610,742	-	-
	Spencer,	1,194,773	1,365,902	24,315 21
	Ware,	716,622	848,530	24,664 76
Central Mass. Power,	Central Mass. Electric,	1,069,100	1,698,430	13,500 00
	Ayer,	742,600	1,079,910	27,203 86
Clinton,	Harvard,	113,913	66,210	2,067 66
	Leominster,	69,107	-	-
Connecticut River of New Hampshire,	New England Power,	62,320,495	74,802,245	293,518 11
Crane, Z. and W. M. (Dalton),	Pittsfield,	-	1,489,375	22,622 08
Dalton Power,	Pittsfield,	406,380	-	-
Deerfield Pulp,	New England Power,	1,121,600	1,746,400	5,774 00
DeJonge Co.,	New England Power,	574,224	-	-
Denning Realty,	Pittsfield,	47,680	-	-
Eastern Conn. Power,	New England Power,	-	778,900	7,789 00
	Edison of Boston,	-	56,800	846 28
Eastern Mass.,	Malden,	9,404,600	12,463,533	181,593 51
	Suburban (Revere),	2,797,500	3,389,660	57,569 98
	City of Peabody,	413,330	275,900	10,180 08
Easthampton,	Northampton,	2,873,100	2,115,400	20,323 16
	Turners Falls,	2,090,470	-	-
	Eastern Mass.,	-	214,000	3,675 06
	Barnes, A. W., Specialty,	88	-	-
	Block Plant (Boston),	4,240	-	-
	Cambridge,	8,142	8,150	377 79
Edison (Boston),	Charlestown,	2,977,773	3,279,820	50,061 25
	Union (Franklin),	1,574	1,575	220 36
	Town of Norwood,	2,331,800	2,977,300	57,704 95
	Town of Wakefield,	873,220	879,335	23,487 98
	Town of Wellesley,	1,014,950	992,520	22,172 93
Edison (Brookton),	Abington and Rockland,	6,313,112	6,925,059	119,421 55
Estey Organ Co.,	New England Power,	22,594	-	-
Fall River,	Narragansett,	3,629	4,750	95 00
	Tiverton,	561,719	549,097	13,453 85
Fitchburg,	New England Power,	162,700	556,200	8,176 14
	Town of Lunenburg,	70,970	67,890	1,697 25
Franklin County,	Athol,	651,267	406,945	6,304 19
	New England Power,	31,100	-	-
Gardner,	Town of Ashburnham,	167,715	176,725	3,994 50
	Town of Dana,	-	6,000	480 00
	Town of Princeton,	45,452	46,680	1,150 10
	Town of Templeton,	149,830	164,414	4,110 38
Greenfield,	Amherst Gas,	1,477,914	2,010,521	13,001 44
	Turners Falls Power,	1,868,000	707,000	3,535 00

TABLE 7.—*Amount of Electric Current sold to Other Companies, etc.—*
Continued.

SELLING COMPANY.	Buying Company.	Number of K.W. Hrs. 1918.	Number of K.W. Hrs. 1919.	Amount re- ceived, 1919.
Haverhill,	{ Plaistow,	39,370	40,400	\$1,946 67
	{ Town of Georgetown,	115,050	103,710	3,582 45
	{ Town of Groveland,	94,310	115,380	4,330 47
	{ Salem (N. H.),	53,980	69,030	2,651 90
Holyoke Water Power,	{ City of Holyoke,	216,683	—	—
Lancaster Mills,	{ New England Power,	1,423,600	—	—
Lee,	{ Southern Berkshire,	—	1,366	27 32
Leominster,	{ Lenox,	1,447	—	—
	{ Clinton,	9,580	—	—
Lowell,	{ Edison (Boston),	5,122	4,872	341 55
	{ Town of Littleton,	76,860	66,840	3,028 49
Ludlow Mfg. Associates,	{ Ludlow,	—	3,300	33 00
Lynn,	{ City of Peabody,	119	—	—
Malden,	{ Eastern Mass.,	20,060	4,350	70 53
	{ Suburban (Revere),	89,248	86,271	2,226 87
	{ Edison (Boston),	4,080	28,020	1,224 92
Marlborough,	{ New England Power,	200,710	13,525	1,111 13
	{ Town of Shrewsbury,	279,560	62,220	1,524 38
Mass. Northeastern Street Railway,	{ Amesbury,	4,587	—	—
Merrimac Valley,	{ Amesbury,	361,466	2,397,000	32,419 56
Metropolitan Water and Sewerage Board,	{ Edison (Boston),	5,447,263	5,163,025	32,268 91
	{ New England Power,	7,032,007	7,191,092	38,112 36
Milford & Uxbridge Street Railway,	{ Milford,	370,019	12,738	350 29
Monument Mills,	{ Great Barrington,	903,252	818,700	10,827 35
	{ Southern Berkshire,	2,024,672	2,228,291	31,196 06
Narragansett,	{ Attleboro,	1,532,400	4,206,000	58,244 24
	{ Seekonk,	125,008	227,199	5,579 79
Nashua Manufacturing, New Bedford & Onset Street Railway,	{ New England Power,	—	3,690	64 76
Newburyport,	{ Southeastern Mass.,	4,869,830	—	—
	{ Amesbury,	2,989,000	2,397,000	32,419 56
	{ Adams,	715,700	1,174,250	18,139 95
	{ Athol,	3,616,949	4,751,920	54,031 04
	{ Central Mass.,	10,295,519	9,744,703	133,210 55
	{ Clinton,	2,270,788	2,750,200	34,669 16
	{ Fall River,	—	3,058,178	40,850 35
	{ Fitchburg,	279,823	1,319,292	16,854 45
	{ Gardner,	4,763,825	4,726,855	80,910 73
	{ Leominster,	3,490,600	4,011,800	50,032 69
	{ Marlborough,	5,063,710	4,536,750	62,112 35
	{ Milford (Mass.),	1,093,400	1,337,900	25,906 40
	{ Milford (N. H.),	618,557	970,162	12,851 29
New England Power,	{ New Hampshire W. & E.,	1,036,386	1,150,716	17,868 85
	{ Rhode Island Power,	24,187,227	34,874,309	223,566 00
	{ Rockville & Willimantic,	4,974,898	4,445,718	63,226 92
	{ Shirley,	4,668,139	8,584,888	130,414 59
	{ Turners Falls,	897,000	18,000	117 00
	{ Winchendon,	701,010	550,528	9,083 72
	{ Worcester,	11,009,100	2,623,200	9,181 20
	{ Worcester Suburban,	10,443,940	11,465,163	172,282 17
	{ Town of Boylston,	35,880	41,590	1,039 75
	{ Town of Holden,	128,010	155,530	3,889 50
	{ Town of Sterling,	97,760	107,120	2,678 00
	{ Town of West Boylston,	121,920	118,856	2,971 40
	{ Adams,	560,954	165,351	3,613 63
North Adams,	{ Stamford (N. H.),	5,045	4,887	126 88
	{ Williamstown,	445,196	404,230	12,126 90
Northampton,	{ Mill River (Williamsburg),	177,700	221,930	3,328 95
Norton Co.,	{ New England Power,	—	46,800	789 30
Palmer Mills,	{ New England Power,	15,610	812,760	3,289 39
Pepperell,	{ Tyngsboro,	7,370	22,425	451 36
	{ Hollis (N. H.),	5,281	9,547	190 84

TABLE 7.—*Amount of Electric Current sold to Other Companies, etc.—*
Concluded.

SELLING COMPANY.	Buying Company.	Number of K.W.Hrs. 1918.	Number of K.W.Hrs. 1919.	Amount re- ceived, 1919.
Pittsfield,	Lenox,	29,880	15,620	\$330 00
Plymouth,	Southern Berkshire,	—	8,960	249 50
	Town of Middleborough,	427,000	490,000	8,610 00
Rhode Island Power,	New England Power,	22,424,108	22,812,587	236,984 93
Salem,	Eastern Mass.,	14,351,000	17,454,000	180,264 97
Seekonk,	City of Peabody,	28,000	—	—
Shirley,	Fall River,	23,492	33,302	466 04
	Parsons, D. C. (Pepperell),	1,467,412	—	—
	Pepperell,	2,099,592	7,824,062	139,878 23
	Buzzards Bay,	1,110,800	1,872,792	37,048 20
Southeastern Mass.,	Plymouth,	2,863,315	3,077,480	43,304 54
	Bossidy, J. F. (West Stockbridge),	527,620	—	—
	Lee,	791,400	765,220	12,138 20
Southern Berkshire (Stock- bridge),	Lenox,	284,350	188,750	2,925 63
	Munch, F. W.,	987	7,753	417 84
Starrett Co.,	Athol,	—	54,200	1,869 48
Suburban (Revere),	Eastern Mass.,	2,400	—	—
	Agawam,	3,533,102	3,052,769	30,272 03
	Amherst,	2,257,650	2,034,546	20,849 46
	Easthampton,	21,684,504	16,651,334	127,953 19
	Franklin,	1,536,780	1,341,870	20,908 89
	Greenfield,	3,015,000	3,276,000	26,413 00
Turners Falls,	Ludlow,	1,656,928	2,250,352	24,186 59
	New England Power,	28,962,000	31,540,000	226,579 00
	Northern Conn.,	—	428,000	5,350 00
	Northampton,	—	1,053,100	11,004 88
	United (Springfield),	12,006,500	10,537,600	71,536 80
	Fall River,	—	2,360,000	11,800 00
	City of Chicopee,	5,019,850	5,267,500	63,210 00
Twin State,	New England Power,	35,370	2,676	53 52
	Blackstone,	329,751	357,454	11,459 64
Union (Franklin),	Town of Mansfield,	1,877,454	868,885	56,648 96
	Town of North Attleborough,	978,100	1,064,900	25,393 35
United (Springfield),	Turners Falls,	1,604,050	10,846,100	101,091 00
	Randolph and Holbrook,	564,300	608,900	21,807 84
Weymouth,	Town of Braintree,	8,860	12,550	404 44
	Town of Hingham,	601,381	521,861	19,707 02
	Town of Hull,	736,747	814,900	26,611 40
Winchendon,	Athol,	190	—	—
Worcester Consolidated Street Railway,	Worcester,	6,600	3,400	68 00
	New England Power,	6,299,950	16,300,100	167,544 46
Worcester,	Worcester Suburban,	1,641	1,946	220 09
	Town of Paxton,	27,320	31,100	933 00
	Town of Shrewsbury,	—	217,600	6,528 00

TABLE 8. — *Fuel Statistics.*

The following table shows the quantities of fuel used by, and an analysis of the coal costs of, the several companies for the year of the returns, the computations being made on the kilowatt hours generated by steam:—

COMPANY.	Tons used (2,240 Pounds).	Costs.			Pounds per K. W. Hr. gener- ated.
		Per Ton.	Total.	Per K. W. Hr. gener- ated (Cents).	
Abington and Rockland, . . .	- ¹	-	-	-	-
Adams,	- ¹	-	-	-	-
Agawam,	- ¹	-	-	-	-
American Woolen (Maynard), . . .	- ¹	-	-	-	-
Amesbury,	- ¹	-	-	-	-
Amherst,	- ¹	-	-	-	-
Athol,	2,687.25	\$10.273	\$27,607 07 ² 300 17 ³	2.539	-
Attleboro,	- ¹	-	-	-	-
Ayer,	- ¹	-	-	-	-
Barnes, A. S., Co. (Boston), . . .	{ 1,367.00 ² 423.00 ⁴	{ 10.910 7.388	{ 18,039 11	{ 7.999	{ 17.781
Beverly,	{ 5,719.00 ² 116.00 ⁵	{ 9.842 1.983	{ 56,516 49	{ 1.792	{ 4.144
Blackstone,	- ¹	-	-	-	-
Block Plant (Boston),	{ 328.19 ² 21.90 ⁴	{ 10.250 7.519	{ 3,528 61 ⁶	{ 6.155	{ 12.214
Buzzards Bay (Falmouth), ⁷ . . .	- ⁸	-	-	-	-
Cambridge,	27,545.00	9.720	267,733 42	1.064	2.451
Central Mass. Electric,	- ¹	-	-	-	-
Charlemont,	- ⁹	-	-	-	-
Charlestown,	- ¹	-	-	-	-
Chester,	- ¹⁰	-	-	-	-
Citizens' (Nantucket),	{ 112.00 ^{2,11} 295.00 ⁴	{ 7.700 3.000	{ 2,252 59	{ 2.505	{ -
Clinton,	- ¹	-	-	-	-
Eastern Mass.,	- ¹	-	-	-	-
Easthampton,	- ¹	-	-	-	-
Edison (Boston),	268,116.00	8.026	2,152,040 90	.703	1.961
Edison (Brockton),	30,161.00	10.152	306,187 47	.881	1.944
Fall River,	33,774.69	8.501	287,132 52	.895	2.357
Fitchburg,	{ 17,452.49 ² 626.56 ^{1,2} 263.12 ⁵	{ 9.000 7.425 4.481	{ 162,903 65	{ 1.744	{ 4.398
Franklin (Turners Falls),	- ¹	-	-	-	-
Gardner,	- ¹	-	-	-	-
Gloucester,	{ 4,280.00 ² 250.00 ⁴	{ 12.447 3.000	{ 54,021 77	{ 1.580	{ 2.968
Great Barrington,	- ¹³	-	-	-	-
Greenfield,	- ¹³	-	-	-	-

¹ All current purchased.

² Coal.

³ Shavings and sawdust.

⁴ Screenings.

⁵ Coke.

⁶ For three months.

⁷ Over 98 per cent of current purchased.

⁸ Complete data not supplied by company.

⁹ Water power only.

¹⁰ Forty-nine gallons of gasoline and 2,520 gallons of kerosene.

¹¹ Also 5,598 wood ties.

¹² Gas coal.

¹³ Water power; also electricity purchased.

TABLE 8. — *Fuel Statistics* — Continued.

COMPANY.	Tons used (2,240 Pounds).	Costs.			Pounds per K. W. Hr. gener- ated.
		Per Ton.	Total.	Per K. W. Hr. gener- ated (Cents).	
Harvard,	- ¹	-	-	-	-
Haverhill,	13,758.46	\$9.087	\$125,019 69	1.212	2.988
Holyoke Water Power, ²	1,334.84	6.448	8,606 62	1.570	5.455
Huntington,	- ³	-	-	-	-
Lawrence, ⁴	{ 4,833.13 ⁶ 486.69 ⁶ 1,350.88 ⁷	{ 10.940 5.840 7.759 }	66,198 58	2.948	6.654
Lee,	- ⁸	-	-	-	-
Leominster,	- ¹	-	-	-	-
Lowell,	29,431.00	10.908	321,021 18	1.141	2.344
Ludlow,	- ¹	-	-	-	-
Lynn,	23,882.00 ⁹	9.086	217,689 99	1.297	-
Malden, ¹⁰	6,945.71	8.862	61,549 70	1.519	3.840
Manchester,	- ¹	-	-	-	-
Marlborough, ¹¹	{ 357.00 ⁵ 153.00 ⁶	{ 11.259	5,742 12	-	-
Milford,	- ¹	-	-	-	-
Mill River (Williamsburg),	- ¹	-	-	-	-
New Bedford,	68,552.00	8.122	556,768 97	.710	1.957
Newburyport,	14,738.00	8.400	123,749 90	.999	2.666
New England Power, ¹²	9,010.00	8.019	72,246 88	1.292	3.609
North Adams,	{ 138.00 ⁶ 11,701.00 ⁵	{ 9.040 6.367 }	75,753 31	1.294	4.529
Northampton,	- ¹	-	-	-	-
Norton,	- ¹	-	-	-	-
Pepperell,	- ¹	-	-	-	-
Pittsfield,	21,591.21	7.174	159,694 24 ¹³	-	-
Plymouth,	2,856.00	8.603	24,568 99	1.886	4.910
Provincetown,	- ¹	-	-	-	-
Quincy,	{ 2,300.00 ⁶ 6,477.00 ⁵	{ 4.210 10.352 }	76,736 04	1.495	3.830
Randolph,	- ¹	-	-	-	-
Salem,	31,843.00	10.234	325,881 83	.878	1.922
Seekonk,	- ¹	-	-	-	-
Shirley,	- ¹	-	-	-	-
Southeastern (Marion),	- ¹	-	-	-	-
Southern Berkshire,	- ¹	-	-	-	-
Spencer,	- ¹	-	-	-	-
Suburban (Revere),	- ¹	-	-	-	-
Sunderland,	- ¹	-	-	-	-

¹ All current purchased.² Over 86 per cent of current generated by water power.³ Shavings and sawdust.⁴ Over 78 per cent of current generated by water power.⁶ Coal.⁶ Screenings.⁷ Coke.⁸ Water power; also electricity purchased.⁹ Also 22,987 gallons water gas tar.¹⁰ Over 75 per cent of current purchased.¹¹ Over 99 per cent of current purchased.¹² Less than 2½ per cent of current generated by steam.¹³ Includes \$33,786.45 for steam heating.

TABLE 8. — *Fuel Statistics* — Concluded.

COMPANY.	Tons used (2,240 Pounds).	Costs.			Pounds per K. W. Hr. gener- ated.
		Per Ton.	Total.	Per K. W. Hr. gener- ated (Cents).	
Turners Falls Power, ¹	- ²	-	-	-	-
Tyngsboro,	- ³	-	-	-	-
Union (Franklin),	- ³	-	-	-	-
United (Springfield),	39,842.00	\$7.080	\$282,055 41	.760	2.405
Vineyard (Oak Bluffs),	- ²	-	-	-	-
Ware,	- ³	-	-	-	-
Webster,	18,084.00	7.131	128,948 60	1.121	3.520
Weymouth,	11,057.00	9.056	100,129 36	1.811	4.481
Williamstown,	- ³	-	-	-	-
Winchendon,	- ⁴	-	-	-	-
Worcester,	86,776.50 ⁵	6.315	548,020 06	.777	2.460
Worcester Suburban,	- ³	-	-	-	-

¹ Less than 1½ per cent of current generated by steam.² Complete data not supplied by company.³ All current purchased.⁴ Water power; also electricity purchased.⁵ Short tons.

ANALYSIS OF REPORTED INCOME AND EXPENSES OF THE LARGER COMPANIES, AS SHOWN IN TABLE 9.

The following tables give an analysis, on the unit basis of kilowatt hours of electricity sold, of the income, expenses and surplus earnings of all the electric companies making or purchasing more than 10,000,000 kilowatt hours of electricity during the year, as stated by the companies in their returns. The analysis of the expense of manufacturing electricity is computed on the kilowatt hours made, as a fairer basis for comparing such cost. In the kilowatt hours sold are included all electricity supplied to the street light circuits measured at the switchboards of the several companies. Of the companies included in this table, the Easthampton, Fitchburg, Lawrence, Lynn, New Bedford, Newburyport, Webster and Holyoke Municipal Plant sell gas as well as electricity; consequently, the net income available for dividends, interest, other general expenses and undivided earnings cannot fairly be stated on the kilowatt hour unit^a basis.

TABLE 9. — *Analysis of Reported Income and Expenses of the Larger Companies.*

1. OPERATING INCOME.

No. of Company.	COMPANY.	COMMERCIAL LIGHTING.			PUBLIC LIGHTING.			POWER.			No. of Company.
		Number of K. W. Hrs.	Amount.	Per K. W. Hr. sold (Cents).	Number of K. W. Hrs.	Amount.	Per K. W. Hr. sold (Cents).	Number of K. W. Hrs.	Amount.	Per K. W. Hr. sold (Cents).	
1	Cambridge,	4,068,277	\$336,855 57	8.280	927,054	\$74,617 12	8.049	13,939,470	\$440,805 38	3.162	1
2	Central Massachusetts,	562,821	79,683 36	14.158	242,059	27,517 27	11.368	6,367,556	158,740 70	2.493	2
3	Eastern Massachusetts,										3
4	Easthampton,	193,035	26,051 35	13.496	89,470	8,346 70	9.329	13,861,031	153,350 87	11.063	4
5	Edison (Boston),	90,222,448	7,210,595 46	7.992	20,342,234	837,683 35	4.118	123,111,023	3,229,729 75	2.623	5
6	Edison (Brookton),	4,951,605	300,892 90	6.077	1,063,480	76,077 68	7.154	15,801,607	457,721 17	2.897	6
7	Fall River,	3,404,081	303,346 00	8.911	1,968,553	114,346 07	5.809	28,173,633	565,225 74	2.006	7
8	Fitchburg,	1,284,081	149,337 07	11.630	638,768	47,535 91	7.442	7,083,598	191,263 09	2.700	8
9	Greenfield,	1,175,577	136,333 00	11.597	418,613	27,973 71	6.682	6,852,782	150,961 43	2.203	9
10	Haverhill,	2,292,836	240,319 66	10.481	494,529	31,803 76	6.431	5,172,199	181,034 58	3.500	10
11	Holyoke, 1	3,565,116	218,821 78	6.138	1,165,965	42,906 42 ²	3.680	11,525,901	234,157 30	2.032	11
12	Lawrence,	2,770,345	271,126 86	9.787	1,473,341	80,951 07	5.494	3,310,794	119,377 33	3.612	12
13	Lowell,	4,260,579	334,439 00	7.850	2,229,451	108,148 28	4.851	16,353,287	511,477 33	3.128	13
14	Lynn,	4,687,978	483,750 77	10.319	1,651,163	91,869 84	5.564	6,827,426	226,687 49	3.320	14
15	Malden,	3,694,463	397,617 66	10.762	1,526,520	113,209 97	7.422	8,252,760	237,715 95	2.880	15
16	New Bedford,	3,705,583	358,349 85	9.670	1,454,530	86,072 57	5.798	62,593,259	870,354 52	1.390	16
17	Newburyport,	376,162	48,634 67	12.929	265,401	16,771 62	6.319	8,581,410	160,008 53	1.865	17
18	New England Power,							128,757,766	1,659,188 17	1.289	18
19	Pittsfield,	2,262,937	195,407 24	8.635	847,640	49,317 82	5.818	8,998,560	207,990 64	2.311	19
20	Salem,	1,649,895	178,393 89	10.812	650,968	39,703 86	6.099	15,897,534	328,041 40	2.063	20
21	Turners Falls Power,							63,252,661	657,825 01	1.040	21
22	United (Springfield),	9,739,496	818,276 28	8.402	4,782,571	154,889 38	3.239	23,817,288	607,368 55	2.550	22
23	Webster,	914,312	93,965 82	10.277	477,912	35,090 81	7.343	7,077,921	144,608 14	2.043	23
24	Worcester,	10,295,371	698,673 31	6.786	3,729,689	183,962 92	4.932	28,441,752	676,561 33	2.379	24
25	Worcester Suburban,	762,258	102,483 60	13.445	223,036	28,432 92	12.748	8,883,687	219,735 51	2.473	25

¹ Municipal plant; for fiscal year 1919.² Amount appropriated from tax levy for street lights and lighting public buildings.

1. OPERATING INCOME — *Concluded.*

No. of Company.	COMPANY.	OTHER COMPANIES.			Other Operating Income.	TOTAL OPERATING INCOME.			No. of Company.
		Number of K. W. Hrs.	Amount.	Per K. W. Hr. sold (Cents).		Number of K. W. Hrs.	Amount.	Per K. W. Hr. sold (Cents).	
1	Cambridge.	765,600	\$20,097 01	2.625	\$7,150 40 ¹	19,700,401	\$879,525 48 ¹	4.465 ¹	1
2	Central Massachusetts.	2,924,094	55,366 93	1.893	16,096 42	10,096,530	337,404 68	3.342	2
3	Eastern Massachusetts.	16,185,893	250,189 85	1.546	—	250,189 85	250,189 85	1.546	3
4	Easthampton.	2,115,400	20,323 16	.961	—	242,028,936	208,072 08	1.280	4
5	Edison (Boston).	8,332,640	157,700 32	1.888	29,004 21	11,464,713 09	11,464,713 09	4.737	5
6	Edison (Brookton).	6,925,059	119,421 55	1.724	1,694 97	28,741,751	955,808 27	3.326	6
7	Fall River.	553,847	13,548 85	2.446	—	34,100,114	996,466 66	2.922	7
8	Fitchburg.	624,090	9,873 39	1.582	15,305 68 ²	9,630,537	413,315 14 ²	4.292 ²	8
9	Greenfield.	2,010,521	16,536 44	8.822	27 70	10,457,493	331,832 28	3.173	9
10	Haverhill.	328,520	12,511 39	3.808	104 00	8,288,084	465,689 39	5.619	10
11	Holyoke. ³	406,560	10,081 80	2.480	146 50	16,063,542	506,071 30 ⁴	3.037 ⁴	11
12	Lawrence.	—	—	—	2,401 85	22,915,029	939,836 50	6.245	12
13	Lowell.	71,712	3,370 04	4.699	—	7,554,480	471,801 78	6.245	13
14	Lynn.	—	—	—	—	13,166,567	802,308 23	6.094	14
15	Malden.	118,641	3,522 32	2.969	8,869 31 ⁵	13,592,384	761,025 08 ⁵	5.599 ⁵	15
16	New Bedford.	—	—	—	4,947 55	67,783,372	1,319,724 49	2.278	16
17	Newburyport.	2,397,000	32,419 56	1.353	6,871 96	11,619,973	264,706 34	2.278	17
18	New England Power.	102,094,532	1,165,987 06	1.142	20,229 35	230,852,298	2,845,404 58	1.233	18
19	Pittsfield.	21,580	579 50	2.358	50,663 45 ⁸	12,133,717	503,958 65 ⁸	4.153 ⁶	19
20	Salem.	17,454,000	180,264 97	1.033	1,236 41	35,652,397	727,640 53	2.041	20
21	Turners Falls Power.	79,793,071	640,063 84	.802	59,863 77 ⁷	143,045,732	1,357,752 62 ⁷	3.419	21
22	United (Springfield).	10,846,100	101,091 00	.932	7 42	49,185,455	1,681,625 21	3.231	22
23	Webster.	—	—	—	36,020 51 ⁸	59,017,758	1,770,443 62 ⁸	1.983 ⁸	23
24	Worcester.	—	—	—	45,254 71	9,868,981	395,906 74	4.012	24
25	Worcester Suburban.	16,550,746	175,225 55	1.059	—	—	—	—	25

¹ Includes \$340.80 for steam heating.² Includes \$11,002.85 for sale of steam.³ Municipal plant; for fiscal year 1919.⁴ Includes \$42,906.42 appropriated from tax levy.⁵ Includes \$154.66 for sale of steam.⁶ Includes \$39,289.86 for steam heating.⁷ Includes \$59,863.77 from sale of water power.⁸ Includes \$33,865.95 for steam heating and elevator service.

2. OPERATING EXPENSES.

(a) Expenses of Manufacture.

No. of Company.	COMPANY.	K. W. Hrs. made.	COAL OR OTHER FUEL.		RENTALS.		OIL AND WASTE.		WATER.		No. of Company.
			Amount.	Per K. W. Hr. made (Cents).	Amount.	Per K. W. Hr. made (Cents).	Amount.	Per K. W. Hr. made (Cents).	Amount.	Per K. W. Hr. made (Cents).	
1	Cambridge.	25,173,319	\$267,733 42	1.064	\$1,250 00	.005	\$1,135 57	.004	\$1,939 90	.008	1
2	Central Massachusetts.	-	-	-	-	-	80 21	-	-	-	2
3	Eastern Massachusetts.	-	-	-	-	-	-	-	-	-	3
4	Eastampton.	-	-	-	-	-	-	-	-	-	4
5	Edison (Boston).	306,200,700	2,152,040 90	.703	49,990 68	.017	311 76	-	13 46	-	5
6	Edison (Brooklyn).	34,748,750	306,187 47	.881	-	-	6,925 29	.002	27,128 41	.009	6
7	Fall River.	32,090,300	287,132 52	.895	-	-	804 73	.003	778 33	.002	7
8	Fitchburg.	9,958,000	162,903 65	-	144 95	-	3,028 26	.009	5,513 70	.017	8
9	Greenfield.	10,326,080 ³	500 90	.005	1,500 00	.014	1,567 71	-	2,523 38	-	9
10	Haverhill.	10,315,200	125,019 69	1.212	-	-	55 95	.001	31 13	.000	10
11	Holyoke. ⁴	18,930,800	162,305 27	-	20,964 40	-	1,068 05	.010	838 47	-	11
12	Lawrence.	10,443,100	66,198 58	-	34,020 46	-	926 79	-	1,400 03	-	12
13	Lowell.	28,131,053	321,021 18	1.141	120 00	.000	781 72	-	4,549 37	.016	13
14	Lynn.	16,788,240	217,689 99	1.297	-	-	1,780 32	.006	11,474 82	.068	14
15	Malden.	4,052,100	61,549 70	1.519	-	-	2,162 98	.013	2,476 17	.061	15
16	New Bedford.	78,458,200	556,768 97	.999	-	-	2,008 31	.002	9,902 27	.013	16
17	Newburyport.	12,384,864	123,749 90	-	-	-	1,029 09	.008	1,375 21	.011	17
18	New England Power.	5,592,792 ⁶	72,246 88	1.292	92,712 98	1.658	482 36	.009	464 10	.008	18
19	Pittsfield.	109,650,960 ⁶	159,694 24 ⁷	-	11,526 52	.011	189 13	.000	2,856 63	.021	19
20	Salem.	13,292,975	325,881 83	.878	50 00	.000	1,167 50	.009	4,854 09	.013	20
21	Turners Falls Power.	37,116,830	19,937 38	-	-	-	1,452 39	.004	355 85	-	21
22	United (Springfield).	151,805,500	282,055 41	-	34,860 00	-	9,137 70	-	2,306 40	-	22
23	Webster.	49,212,469	128,948 60	-	-	-	3,142 60	-	4,161 92	.036	23
24	Worcester.	11,508,240	548,020 06	1.121	1,800 00	.003	366 28	.003	1,659 53	.002	24
25	Worcester Suburban.	70,546,500	-	.777	-	-	3,432 37	.005	-	-	25

7 \$33,786.45 for steam heating.

4 Municipal plant; for fiscal year 1919.

¹ All current purchased.⁵ Kilowatt hours generated by steam.⁶ Kilowatt hours generated by water power.² Electricity generated partly from water power.³ Electricity generated wholly from water power.

2. OPERATING EXPENSES — Continued.
(a) Expenses of Manufacture — Continued.

No. of Company.	COMPANY.	WAGES AT STATION.		TOOLS AND APPLIANCES.		STATION REPAIRS.		HYDRAULIC PLANT AND STEAM PLANT REPAIRS.			No. of Company.
		Amount.	Per K. W. Hr. made (Cents).	Amount.	Per K. W. Hr. made (Cents).	Amount.	Per K. W. Hr. made (Cents).	HYDRAULIC PLANT.	STEAM PLANT.	Per K. W. Hr. made (Cents).	
1	Cambridge,	\$75,303 69	.299	\$598 34	.002	\$5,694 91	.023	\$730 47	\$10,678 87	.042	1
2	Central Massachusetts,	5,107 58	—	1,273 05	—	434 25	—	—	747 37	—	2
3	Eastern Massachusetts,	—	—	—	—	113 18	—	—	—	—	3
4	Easthampton,	7,210 39	.247	60,271 22	.020	25,312 65	.008	—	252 22	.081	4
5	Edison (Boston),	756,805 56	.154	8,019 99	.023	3,835 95	.011	—	248,371 39	.051	5
6	Edison (Brookton),	53,506 17	.127	11,741 47	.037	2,809 13	.009	—	17,778 71	.100	6
7	Fall River,	40,912 20	.387	2,723 89	.027	1,770 44	.018	1 60	32,098 09	.121	7
8	Fitchburg,	38,480 73	.166	1,662 35	.016	109 67	.001	1,701 95	12,050 37	.016	8
9	Greenfield,	17,138 52	.266	2,715 15	.026	192 59	.002	—	—	.123	9
10	Haverhill,	27,452 46	.269	2,715 15	.026	2,276 84	.012	294 23	10,166 38	.055	10
11	Holyoke, ¹	50,897 26	.476	1,204 55	.006	4,448 02	.043	624 47	3,323 71	.038	11
12	Lawrence,	49,738 01	.309	6,919 49	.025	3,648 07	.013	—	90,852 83	.323	12
13	Lowell,	58,853 62	.300	5,541 53	.033	4,708 39	.029	—	36,103 60	.215	13
14	Lynn,	50,299 63	.368	2,246 99	.035	1,498 38	.037	—	7,304 72	.180	14
15	Malden,	63,217 35	.080	3,648 81	.005	8,539 93	.011	—	28,313 08	.036	15
16	New Bedford,	19,654 57	.159	646 94	.005	488 56	.004	—	6,847 65	.055	16
17	Newburyport,	26,493 99	.474	2,861 49	.051	330 72	.006	—	7,704 62	.138	17
18	New England Power,	92,513 05	.084	20,076 88	.019	4,048 09	.004	11,322 98	—	.010	18
19	Pittsfield,	49,949 29	.376	3,618 97	.027	1,290 79	.010	—	9,052 01	.063	19
20	Salem,	38,571 62	.104	5,439 59	.015	15,210 96	.041	—	23,881 13	.064	20
21	Turners Falls Power,	60,752 11	.040	1,801 20	.001	356 82	.000	20,276 07 ²	832 65	.014	21
22	United (Springfield),	88,557 44	.180	7,586 78	.015	26,120 36	.053	1,364 56	65,098 00	.135	22
23	Webster,	29,840 35	.259	1,329 52	.012	340 07	.003	—	3,924 62	.034	23
24	Worcester,	67,832 91	.096	17,435 16	.025	13,797 95	.020	—	56,469 28	.080	24
25	Worcester Suburban,	—	—	—	—	—	—	—	—	—	25

¹ Municipal plant; for fiscal year 1919.

² Includes hydraulic plant expenses.

2. OPERATING EXPENSES — Continued.
(a) Expenses of Manufacture — Concluded.

No. of Company.	COMPANY.	ELECTRIC PLANT REPAIRS.		TOTAL COST OF MANUFACTURE.		CURRENT BOUGHT.			TOTAL COST OF CURRENT MADE AND PURCHASED.		No. of Company.
		Amount.	Per K. W. Hr. made (Cents).	Amount.	Per K. W. Hr. made (Cents).	K. W. Hrs. bought.	Amount.	Per K. W. Hr. bought (Cents).	Amount.	Per K. W. Hr. sold (Cents).	
1	Cambridge,	\$9,035 33	.036	\$373,370 03 ¹	1.483	8,109	\$375 88	4.635	\$373,745 91 ¹	1.897 ¹	1
2	Central Massachusetts,	—	—	8,372 03 ²	—	11,461,653	171,406 85	1.495	179,779 78	1.781	2
3	Eastern Massachusetts,	—	—	— ³	—	17,672,350	184,010 56	1.041	184,010 56	1.137	3
4	Boston,	429 35	—	8,330 36 ²	—	16,651,334	127,953 19	.768	136,283 55	.838	4
5	Edison (Brookton),	175,362 22	.057	3,502,208 32	1.144	5,252,717	34,712 60	.661	3,506,920 92	1.461	5
6	Edison (Boston),	9,171 73	.026	400,083 08	1.151	—	—	—	400,083 08	1.392	6
7	Fall River,	4,252 93	.013	387,488 30	1.207	5,441,480	53,036 41	.975	440,524 71	1.292	7
8	Fitchburg,	1,019 75	.010	223,186 47 ¹	2.241	3,319,292	16,854 45	1.278	240,040 92 ¹	2.492 ¹	8
9	Greenfield,	1,097 61	.011	23,798 08	.230	3,276,000	26,413 00	.806	50,211 08	2.480	9
10	Haverhill,	349 39	.003	169,423 86	1.642	—	—	—	169,423 86	2.044	10
11	Holyoke,	2,072 85	.011	251,947 04	1.330	—	—	—	251,947 04	1.512	11
12	Lawrence,	2,158 48	.021	162,693 48	1.558	—	—	—	162,693 48	2.154	12
13	Lowell,	4,149 92	.015	491,894 80	1.748	2,636	116 27	4.411	492,011 07	2.147	13
14	Lynn,	3,263 90	.019	331,334 84	1.974	—	—	—	331,334 84	2.517	14
15	Malden,	1,533 57	.038	91,924 94 ¹	2.268	12,463,533	181,593 51	1.457	273,518 45 ¹	2.012 ¹	15
16	New Bedford,	2,325 96	.003	674,724 68	.860	—	—	—	674,724 68	.996	16
17	Newburyport,	2,527 82	.021	156,319 74	1.262	15,570	256 19	1.645	156,575 93	1.347	17
18	New England Power,	588 49	.010	203,895 63 ⁵	3.646 ⁵	158,307,730	985,998 83	.623	1,395,451 23	.604	18
19	Pittsfield,	2,199 97	.017	205,856 77 ⁶	1.729	1,389,375	22,622 08	1.628	252,501 48	2.081	19
20	Salem,	1,042 98	.003	229,879 40 ⁷	1.122	—	—	—	416,334 59	1.168	20
21	Turners Falls Power,	5,549 81	.004	416,334 59	.078	11,571,100	160,053 23	1.383	279,082 82	1.195	21
22	United (Springfield),	24,589 53	.050	535,681 38	1.088	10,537,600	71,536 80	.679	607,218 78	1.235	22
23	Webster,	265 39	.002	169,176 75	1.470	2,626,600	9,249 20	.352	169,176 75	1.998	23
24	Worcester,	15,848 60	.022	726,295 86	1.030	11,467,109	172,502 26	1.504	735,545 06 ¹	1.246 ¹	24
25	Worcester Suburban,	—	—	— ³	—	—	—	—	172,502 26	1.748	25

¹ Includes expense incident to sale of steam. (See footnote, p. 305a.)

⁵ Cost of manufacture by steam.

⁶ Cost of manufacture by water power.

⁷ Includes \$33,786.45 expense incident to steam heating. (See footnote, p. 305a.)

² For generating steam and upkeep of station, held in reserve.

³ All current purchased.

⁴ Municipal plant; for fiscal year 1919.

2. OPERATING EXPENSES — Continued.

(b) Expenses of Distribution.

No. of Company.	COMPANY.	WAGES FOR CARE OF LIGHTS, METERS AND MOTORS, METER READING, CLERICAL LABOR, ETC.		DISTRIBUTION (TOOLS AND EQUIPMENT).		MAINTENANCE AND RENEWALS (STREET LAMPS).		RENEWALS OF LAMPS (COMMERCIAL).		No. of Company.
		Amount.	Per K. W. Hr. sold (Cents).	Amount.	Per K. W. Hr. sold (Cents).	Amount.	Per K. W. Hr. sold (Cents).	Amount.	Per K. W. Hr. sold (Cents).	
1	Cambridge, . . .	\$64,611 11	.328	\$22,903 75	.116	\$8,313 97	.042	\$5,090 51	.026	1
2	Central Massachusetts, . . .	7,648 55	.076	9,008 96	.089	4,579 22	.045	—	—	2
3	Eastern Massachusetts, . . .	5,510 73 ¹	.034	—	—	—	—	—	—	3
4	Easthampton, . . .	101,999 97	.006	108 86	.001	991 39	.006	213,935 74	.089	4
5	Edison (Boston), . . .	43,699 70	.152	8 65	.000	192,060 14	.079	398 04	.001	5
6	Edison (Brockton), . . .	38,303 22	.112	12,930 88	.038	9,836 43	.053	—	—	6
7	Fall River, . . .	12,387 07	.129	6,677 50	.069	4,420 00	.046	8 17	.000	7
8	Fitchburg, . . .	12,630 48	.121	581 81	.006	6,097 26	.058	—	—	8
9	Greenfield, . . .	22,141 68	.267	10,567 37	.128	3,720 13	.045	3 73	.000	9
10	Haverhill, . . .	5,583 02	.034	5,356 84	.032	3,508 47	.021	1,401 70	.008	10
11	Holyoke, ² . . .	14,937 03	.198	1,874 68	.025	3,700 90	.049	2,569 00	.034	11
12	Lawrence, . . .	43,270 74	.189	6,447 09	.028	6,138 34	.027	456 73	.013	12
13	Lewell, . . .	40,510 43	.275	22,534 96	.149	9,429 88	.072	1,688 48	.001	13
14	Lynn, . . .	37,433 59	.032	20,241 78	.012	19,330 71	.142	2 16	.000	14
15	Malden, . . .	21,855 48	.082	7,940 37	.002	19,662 25	.029	733 53	.001	15
16	New Bedford, . . .	2,911 78	.023	260 68	.002	1,784 99	.016	114 00	.001	16
17	Newburyport, . . .	6,481 60	.003	3,419 71	.002	—	—	—	—	17
18	New England Power, . . .	23,262 47	.192	9,895 54	.081	7,674 31	.063	1,087 04	.009	18
19	Pittsfield, . . .	51,045 67 ³	.059	10,262 76	.029	8,039 54	.023	14 13	.000	19
20	Salem, . . .	21,108 76	.036	548 08	.000	—	—	—	—	20
21	Turners Falls Power, . . .	41,448 08	.084	5,146 07	.010	45,597 47	.093	3,488 59	.007	21
22	United (Springfield), . . .	9,459 38	.112	334 09	.004	6,213 65	.073	174 93	.002	22
23	Webster, . . .	24,699 75	.042	24,102 24	.041	26,580 17	.045	—	—	23
24	Worcester, . . .	7,693 80	.078	3,877 33	.039	5,219 84	.053	—	—	24
25	Worcester Suburban, . . .	—	—	—	—	—	—	—	—	25

¹ Wages of patrolmen and testers.² Municipal plant, for fiscal year 1919.³ Substation operation.

2. OPERATING EXPENSES — Continued.

(b) Expenses of Distribution — Concluded.

No. of Company.	COMPANY.	REPAIRS AND RENEWALS.				TOTAL COST OF DIS- TRIBUTION.		No. of Company.
		LINES AND CONDUITS.		METERS AND TRANSFORMERS.		Amount.	Per K. W. Hr. sold (Cents).	
		Amount.	Per K. W. Hr. sold (Cents).	Amount.	Per K. W. Hr. sold (Cents).			
1	Cambridge,	\$20,459 28	.104	\$2,077 83	.011	\$123,456 45	.627	1
2	Central Massachusetts,	9,208 10	.091	884 38	.009	31,329 21	.310	2
3	Eastern Massachusetts,	2,724 08	.017	—	—	8,234 81	.051	3
4	Easthampton,	5,061 53	.031	296 81	.002	7,435 55	.046	4
5	Edison (Boston),	668,761 69	.276	109,396 71	.045	1,285,354 25	.531	5
6	Edison (Brookton),	21,681 81	.075	1,326 21	.005	82,237 83	.286	6
7	Fall River,	13,458 67	.040	5,857 28	.017	80,386 48	.236	7
8	Fitchburg,	3,078 52	.032	354 94	.004	26,926 20	.280	8
9	Greenfield,	20,454 74	.195	314 60	.003	40,078 89	.383	9
10	Haverhill,	5,656 08	.068	416 24	.005	42,505 83	.513	10
11	Holyoke, 1	10,550 08	.063	6,584 19	.040	32,984 30	.198	11
12	Lawrence,	26,188 27	.346	6,503 28	.086	55,773 16	.738	12
13	Lowell,	24,618 94	.107	3,380 68	.015	84,312 52	.368	13
14	Lynn,	28,775 83	.218	9,274 86	.070	112,214 44	.852	14
15	Malden,	66,444 87	.489	1,093 48	.008	144,546 59	1.063	15
16	New Bedford,	19,829 49	.029	2,216 50	.003	72,237 62	.106	16
17	Newburyport,	4,108 61	.035	86 62	.001	9,266 68	.080	17
18	New England Power,	55,970 03	.024	5,255 95	.002	71,127 29	.031	18
19	Pittsfield,	12,413 50	.102	7,960 43	.066	62,293 29	.513	19
20	Salem,	11,705 38	.033	792 65	.002	51,923 22	.146	20
21	Turners Falls Power,	39,270 43	.028	2,338 72	.002	93,802 90	.066	21
22	United (Springfield),	61,024 02	.124	2,737 76	.006	159,441 99	.324	22
23	Webster,	5,866 13	.069	1,185 85	.014	23,234 03	.274	23
24	Worcester,	115,795 04	.196	5,275 58	.009	196,452 78	.333	24
25	Worcester Suburban,	9,433 64	.096	142 12	.001	26,366 73	.267	25

1 Municipal plant; for fiscal year 1919.

2. OPERATING EXPENSES — Concluded.

(c) Office Management and Other Operating Expenses.

No. of Company.	COMPANY.	EXPENSES OF MANAGEMENT.		TAXES.		MISCELLANEOUS EXPENSES.		TOTAL COST OF MANUFACTURE, PURCHASE AND DISTRIBUTION.		No. of Company.
		Amount.	Per K. W. Hr. sold (Cents).	Amount.	Per K. W. Hr. sold (Cents).	Amount.	Per K. W. Hr. sold (Cents).	Amount.	Per K. W. Hr. sold (Cents).	
1	Cambridge,	\$62,172 25	.316	\$77,646 42	.394	\$17,564 13	.089	\$654,585 16	3.323	1
2	Central Massachusetts,	16,921 17	.167	19,083 99	.189	4,305 99	.043	251,420 14	2.490	2
3	Eastern Massachusetts,	2,540 42	.016	10,156 37	.063	1,185 57	.007	206,127 73	1.274	3
4	Easthampton,	12,160 36	.074	8,086 32	.050	2,905 75	.018	166,871 53	1.026	4
5	Edison (Boston),	1,188,281 44	.491	1,037,628 72	.437	277,174 72	.115	7,345,360 05	3.035	5
6	Edison (Brookton),	96,755 39	.337	77,105 94	.268	12,946 09	.045	669,128 33	2.328	6
7	Fall River,	63,425 23	.186	77,868 56	.228	16,455 97	.048	678,660 95	1.990	7
8	Fitchburg,	28,783 72	.299	26,501 09	.275	9,910 17	.103	332,162 10	3.449	8
9	Greenfield,	32,109 33	.307	34,930 75	.334	5,685 78	.055	193,015 83	1.559	9
10	Haverhill,	32,718 27	.307	44,477 30	.537	9,328 96	.112	298,454 22	3.601	10
11	Holyoke,	36,268 12	.217	312 83	.002	2,820 28	.017	334,332 57	1.946	11
12	Lawrence,	46,232 13	.612	46,646 79	.617	9,655 46	.128	321,001 02	4.249	12
13	Lowell,	88,955 35	.388	63,429 81	.277	12,658 38	.055	741,367 13	3.235	13
14	Lynn,	35,389 84	.269	85,202 09	.647	27,320 15	.207	591,461 36	4.492	14
15	Malden,	46,949 21	.346	67,462 48	.496	14,786 05	.109	547,262 78	4.026	15
16	New Bedford,	70,039 21	.103	113,468 98	.167	23,496 78	.035	953,967 27	1.407	16
17	Newburyport,	13,104 40	.113	12,782 69	.110	2,917 59	.025	194,647 29	1.675	17
18	New England Power,	61,876 64	.027	140,500 00	.061	53,151 69	.023	1,722,106 55	.746	18
19	Pittsfield,	28,533 87	.235	17,711 18	.146	9,501 17	.079	370,540 99	3.054	19
20	Salem,	43,577 59	.122	60,302 14	.169	11,216 56	.031	583,354 10	1.636	20
21	Turners Falls Power,	58,445 24	.041	140,000 84	.098	20,676 73	.014	591,978 53	.414	21
22	United (Springfield),	115,809 09	.235	112,046 36	.228	24,116 30	.049	1,018,631 92	2.071	22
23	Webster,	9,829 61	.116	11,839 80	.140	8,241 33	.097	222,321 52	2.625	23
24	Worcester,	112,663 13	.191	106,230 74	.180	35,891 01	.061	1,186,782 72	2.011	24
25	Worcester Suburban,	17,736 52	.180	40,570 01	.411	3,203 20	.032	200,378 72	2.038	25

1 Municipal plant; for fiscal year 1919.

3. NET EARNINGS AND THEIR APPLICATION.

No. of Company.	COMPANY.	NET OPERATING INCOME.		INCOME FROM SOURCES OTHER THAN ELECTRIC BUSINESS, INCLUDING NET OPERATING INCOME FROM GAS BUSINESS.		INTEREST.		No. of Company.
		Amount.	Per K. W. Hr. sold (Cents).	Amount.	Per K. W. Hr. sold (Cents).	Amount.	Per K. W. Hr. sold (Cents).	
1	Cambridge.	\$224,940 32	1.142	\$24,739 69	.126	\$36,808 17	.187	1
2	Central Massachusetts.	85,984 54	.852	12,194 79	.121	49,207 69	.487	2
3	Eastern Massachusetts.	44,062 12	.272	5,676 43	.004	10,053 30	.062	3
4	Easthampton.	41,200 55	.253	5,226 20	—	12,160 32	—	4
5	Edison (Boston).	4,119,353 04	1.702	173,299 43	.072	1,111,653 75	.459	5
6	Edison (Brockton).	286,679 94	.997	27,726 15	.097	63,974 40	.222	6
7	Fall River.	317,805 71	.932	7,388 30	.022	71,366 83	.209	7
8	Fitchburg.	81,153 04	.843	47,619 58	—	42,609 41	—	8
9	Greenfield.	168,816 45	1.614	8,520 14	.082	27,266 27	.261	9
10	Haverhill.	167,215 17	2.018	5,567 81	.067	16,175 69	.195	10
11	Holyoke. ¹	181,738 73	1.091	68,806 90	—	38,441 86	—	11
12	Lawrence.	150,800 76	1.996	86,659 67	—	71,054 75	.098	12
13	Lowell.	218,469 37	.953	29,004 87	.127	22,499 15	—	13
14	Lynn.	210,846 87	1.601	156,001 28	—	18,997 62	—	14
15	Malden.	213,762 30	1.573	22,455 13	.165	47,478 54	.349	15
16	New Bedford.	363,757 22	.540	168,560 24	—	189,564 85	—	16
17	Newburyport.	70,059 05	.603	18,378 14	—	11,113 38	—	17
18	New England Power.	1,123,297 73	.487	45,439 19	.020	373,380 17	.162	18
19	Pittsfield.	133,417 66	1.100	10,713 14	.088	38,956 94	.321	19
20	Salem.	144,286 43	.405	4,864 38	.013	47,196 35	.132	20
21	Turners Falls Power.	765,774 09	.536	250,639 05	.175	185,900 69	.130	21
22	United (Springfield).	662,993 29	1.348	12,932 21	.026	124,381 50	.253	22
23	Webster.	51,350 67	.606	37,027 18	—	22,417 08	—	23
24	Worcester.	583,660 90	.989	51,276 90	.087	41,181 03	.070	24
25	Worcester Suburban.	135,528 02	1.373	40,563 40	.411	33,982 64	.344	25

¹ Municipal plant; for fiscal year 1919.

3. NET EARNINGS AND THEIR APPLICATION — *Concluded.*

No. of Company.	COMPANY.	DIVIDENDS.			MISCELLANEOUS CHARGES AGAINST INCOME, INCLUDING DEPRECIATION.		BALANCES.		No. of Company.
		Amount.	Rate Per Cent.	Per K. W. Hr. sold (Cents).	Amount.	Per K. W. Hr. sold (Cents).	Amount.	Per K. W. Hr. sold (Cents).	
1	Cambridge,	\$160,000 00	16	.812	\$32,861 84	.421	\$30,000 00 ¹	—	1
2	Central Massachusetts,	26,617 50	9	.264	23,422 88	.232	1,068 74 ¹	—	2
3	Eastern Massachusetts,	13,125 00	10	.081	12,872 06	.079	8,688 19	.054	3
4	Easthampton,	21,600 00	6	—	12,251 06	—	415 37	—	4
5	Edison (Boston),	2,703,360 00	12	1.117	405,319 15	.168	72,319 57	.030	5
6	Edison (Brookton),	118,080 00	8	.411	75,194 51	.262	57,157 18	.199	6
7	Fall River,	164,726 00	8	.483	86,423 40	.254	2,677 78	.008	7
8	Fitchburg,	88,800 00	10	—	31,002 07	.322	33,638 86 ¹	—	8
9	Greenfield,	81,682 20	8	.781	66,473 16	.636	1,914 96	.018	9
10	Haverhill,	94,190 00	10	1.137	50,958 68	.615	11,458 61	.138	10
11	Holyoke, ²	—	—	—	115,288 00	—	96,815 77	—	11
12	Lawrence,	175,000 00	7	—	2,359 20	—	10,953 52 ¹	—	12
13	Lowell,	117,040 00	10	.514	52,966 50	.231	54,368 59	.237	13
14	Lynn,	325,000 00	20	—	135,969 40	—	113,118 87 ¹	—	14
15	Malden,	128,160 00	12	.943	59,781 70	.440	797 19	.006	15
16	New Bedford,	286,300 00	12	—	151,391 87	—	92,839 26 ¹	—	16
17	Newburyport,	63,857 00	7.50	—	3,626 03	—	9,840 78	—	17
18	New England Power,	450,501 00	6	.195	224,333 30	.098	120,522 45	.052	18
19	Pittsfield,	39,140 00	8	.323	66,033 86	.544	—	—	19
20	Salem,	84,826 25	10	.238	14,024 69	.039	3,103 52	.009	20
21	Turners, . Falls Power,	721,982 40	8	.504	95,544 58	.068	13,005 47	.009	21
22	United (Springfield),	288,000 00	12	.585	201,750 60	.410	61,793 40	.126	22
23	Webster,	48,000 00	8	—	29,845 76	—	11,884 99 ¹	—	23
24	Worcester,	343,346 88	21.46	.582	248,945 53	.422	1,464 36	.002	24
25	Worcester Suburban,	80,000 00	10	.811	61,702 53	.625	406 25	.004	25

² Municipal plant; for fiscal year 1919.¹ Deficit.

APPENDIX F. — WATER COMPANIES' STATISTICS.

TABLE 1. — *Financial Statistics for the Year ending June 30, 1919.*

COMPANY.	Capital Stock.	Bonds.	STOCKHOLDERS.		Value at Par of Stock held in Massachusetts.	DIVIDENDS.		Value of Property Assessed locally.	Taxes paid.
			Whole Number.	Resident in Massachusetts.		Amount.	Rate Per Cent.		
Amherst,	\$150,000	—	54	48	\$130,600	\$12,000 00	8	\$233,515	\$4,494 83
Ashfield,	15,600	—	41	26	5,800	—	—	9,000	194 66
Aspinwall (Lenox),	10,000	—	3	—	—	—	—	—	14 83
Barnstable,	75,000	\$75,000	25	24	74,500	3,000 00	4	58,000	1,145 11
Berkshire (Lee),	20,000	20,000	14	14	20,000	1,200 00	6	17,300	386 24
Brant Rock (Marshfield),	5,000	—	3	3	5,000	—	—	14,300	161 66
Bridgewater,	100,000	75,000	13	12	99,500	—	—	121,500	2,371 85
Cheshire,	15,000	—	26	20	13,800	1,500 00	10	16,000	343 63
Cohasset,	100,000	80,000	78	73	96,600	5,000 00	— ²	175,000	1,758 28
Cottage City (Oak Bluffs),	100,000	90,000	56	22	48,200	4,000 00	4	122,650	2,783 24
Dedham,	200,000	113,000	95	83	172,600	12,000 00	6	293,550	7,142 75
East Mountain (West Stockbridge),	4,000	—	7	7	4,000	480 00	12	2,500	99 17
Edgartown,	32,500	32,500	17	16	32,300	1,625 00	5	72,000	881 18
Farhaven,	125,000	80,000	6	6	125,000	3,750 00	3	110,700	2,827 14
Grafton,	80,000	—	16	6	600	—	—	27,330	513 02
Granville Center,	9,300	—	7	5	4,850	—	—	3,000	66 14
Groton,	31,800	24,000	28	28	31,800	3,180 00	10	28,450	682 81
Hill (Stockbridge),	— ³	—	—	—	—	—	—	4,400	91 28
Hingham,	440,000	120,000	190	181	422,600	32,000 00	8	568,315	13,622 84
Holliston,	50,000	50,000	5	5	50,000	—	—	44,800	899 43
Housatonic,	40,000	—	5	5	40,000	—	—	46,000	561 81
Humarock Beach (Scituate),	10,000	—	4	4	10,000	—	—	— ¹	182 26

TABLE 2. — *Showing the Source of Supply, Method of utilizing the Same, the Storage Capacity of the Companies' Works and the Estimated Annual Consumption of Water.*

COMPANY.	Source of Supply.	Num- ber of Wells.	Num- ber of Reser- voirs.	Number of Water Towers or Stand- pipes.	Total Storage Capacity in Gallons.	Mode of Supply.	Estimated Total Consump- tion per Year in Gallons.
Amherst,	Amethyst Brook,	-	3	-	42,000,000	Gravity supply and emergency pumping.	125,000,000
Ashfield,	Brook and springs,	-	2	-	4,250,000	Gravity,	-
Aspinwall (Lenox),	Artesian wells and springs,	-	2	2	650,000	Pumping and gravity,	-
Barnstable,	Wells,	24	-	1	370,000	Pumping and gravity,	54,959,470
Berkshire (Lee),	Mountain brooks and springs,	-	2	-	-	Gravity,	-
Brant Rock (Marshfield),	Wells fed by springs,	2	-	2	50,000	Pumping and gravity,	-
Bridgewater,	Driven wells,	88	-	1	276,000	Pumping and gravity,	-
Cheshire,	Spring, Kitchen and Thunder brooks,	-	2	-	-	Gravity,	-
Cohasset,	Lily Pond and wells,	67	1	-	1,500,000	Pumping and gravity,	-
Cottage City (Oak Bluffs),	Beech Grove Springs,	2	2	1	640,515	Pumping and gravity,	64,108,823
Dedham,	Water-bearing meadow lands,	37	-	3	805,000	Pumping and gravity,	319,737,707
East Mountain (West Stockbridge),	Springs on East Mountain,	-	2	-	6,500	Gravity,	1,500,000
Edgartown,	Dug well fed by springs,	1	-	1	200,000	Pumping and gravity,	37,680,318
Fairhaven,	Wells along Nasketucket Brook, Fairhaven, and Mattapoisett River, Mattapoisett.	2	-	1	500,000	Pumping and gravity,	140,115,000
Grafton,	Wells fed by springs,	1	1	1	110,000 ¹	Pumping and gravity,	73,118,244
Granville Center,	Springs and wells,	2	-	-	60,000	Gravity,	336,047

Groton,	Springs and wells,	1	1	500,000	Pumping and gravity,	29,225,161
Hill (Stockbridge),	Springs in and about reservoirs,	-	2	19,500	Gravity,	-
Hingham,	Accord Pond, Felling Mill Pond and Accord Brook.	1	2	267,297,694	Pumping and gravity,	-
Holliston,	Ponds owned by company,	1	1	300,000 ¹	Pumping and gravity,	35,460,720
Housatonic,	Long Pond,	-	1	200,000,000	Gravity,	-
Humarock Beach (Scituate),	Artesian wells,	1	1	85,000	Pumping and gravity,	3,350,000
Lenox,	Mountain springs and brooks, also Laurel Lake.	-	3	65,800,000	Gravity and emergency pumping,	106,171,000
Ludlow,	Water purchased from city of Springfield,	-	-	-	Gravity,	75,252,695
Medfield,	Springs,	-	-	30,000 ¹	Pumping and gravity,	-
Millford,	Headwaters of Charles River,	3	2	178,400,000	Pumping and gravity,	293,722,850
Millbury,	Well,	1	1	1,500,000	Pumping and gravity,	98,954,000
Mountain Spring (Southampton),	Springs,	-	4	4,000	Gravity,	-
Northfield Schools,	Louisiana Brook,	-	1	700,000	Gravity and emergency pumping,	-
Northfield,	Minot Brook,	-	1	360,000	Gravity,	-
Norton,	Driven wells,	20	-	200,000	Pumping and gravity,	68,450,832
Onset (Wareham),	Jonathan's Pond,	-	-	94,000	Pumping and gravity,	38,413,720
Oxford,	Driven wells,	15	-	150,000	Pumping and gravity,	-
Palmer,	Graves Pond,	-	1	18,500,000	Gravity,	-
Riverside (Gill),	Spring,	-	1	1,000,000	Gravity,	-
Salisbury,	Well and brook,	2	1	815,000	Pumping and gravity,	43,179,245

¹ Capacity of standpipe only.

TABLE 2. — *Showing the Source of Supply, Method of utilizing the Same, the Storage Capacity of the Companies' Works and the Estimated Annual Consumption of Water — Concluded.*

COMPANY.	Source of Supply.	Num- ber of Wells.	Num- ber of Reser- voirs.	Number of Water Towers or Stand- pipes.	Total Storage Capacity in Gallons.	Mode of Supply.	Estimated Total Consump- tion per Year in Gallons.
Scituate,	Driven and dug wells, also pond water filtered.	3	-	1	260,000	Pumping and gravity, . . .	118,149,308
Sheffield,	Mountain spring,	-	1	-	-	Gravity,	-
Southbridge,	Hatchet and Nuisance brooks, . . .	-	4	-	204,624,000	Gravity,	338,740,000
South Egremont,	Goodale Brook,	-	1	-	-	Gravity,	-
Stockbridge,	Lake Averie,	-	2	2	60,448,000	Pumping,	109,500,000
Sunderland,	Two springs and Saw Mill Brook, . .	-	1	-	-	Gravity,	-
Wannacomet (Nantucket),	Wannacomet Pond and driven wells, .	50	-	1	425,000	Pumping and gravity, . . .	90,542,789
Westford,	Driven wells,	19	-	2	490,000	Pumping and gravity, . . .	59,455,000
Westhampton,	Springs forming small brook,	-	1	-	-	Gravity,	-
Weston,	Cherry and Stony brooks,	23	-	1	400,000	Pumping and gravity, . . .	47,087,494
Westwood,	Springs from owner's land,	1	-	1	24,000	Pumping and gravity, . . .	14,600,000
Williamstown,	Cold and Sherman springs, Paul Brook, Flora Glen and Rattlesnake Brook.	-	5	-	13,075,000	Gravity,	-

TABLE 3.—*Showing the Average Pressure in the Mains and the Number of Services, Hydrants, Meters and Customers on June 30, 1919.*

COMPANY.	Estimated Pressure in Mains in Pounds.	Number of Services.	NUMBER OF HYDRANTS.		Number of Meters in Use.	Number of Customers.
			Public.	Private.		
Amherst,	—	— ¹	117	—	1,103	1,103
Ashfield,	—	66	15	—	—	66
Aspinwall (Lenox),	—	—	—	—	—	1
Barnstable,	75-95	607	70	—	15	585
Berkshire (Lee),	—	— ¹	44	6	—	725
Brant Rock (Marshfield),	45-115	28	—	—	—	450
Bridgewater,	60-90	963	78	5	552	963
Cheshire,	85	—	25	3	—	220
Cohasset,	60-65	662	95	3	41	686
Cottage City (Oak Bluffs),	53-75	1,277	87	1	22	— ²
Dedham,	45-80	2,377	194	36	2,282	1,675
East Mountain (West Stockbridge),	—	— ¹	—	—	23	48
Edgartown,	45-60	—	44	—	3	399
Fairhaven,	60-74	1,292	113	15	—	1,292
Grafton,	65-160	384	97	—	8	352
Granville Center,	—	18	—	—	16	17
Groton,	60-100	277	52	9	291	292
Hill (Stockbridge),	—	—	—	—	—	14
Hingham,	35-107	4,116	403	51	101	4,116
Holliston,	70-101	271	58	—	—	271
Housatonic,	—	533	11	23	9	533
Humarock Beach (Scituate),	25-40	— ¹	—	—	—	110
Lenox,	—	309	52	5	360	345
Ludlow,	—	— ¹	63	52	841	841
Medfield,	40	188	—	—	2	185
Milford,	15-100	2,563	194	4	2,011	2,563
Millbury,	6-130	561	77	18	12	543
Mountain Spring (Southampton),	—	— ¹	—	—	—	25
Northfield Schools,	—	—	7	11	89	119
Northfield,	—	76	—	8	62	90
Norton,	70-114	273	63	30	9	258
Onset (Wareham),	43-55	922	45	2	1	922
Oxford,	97½	459	44	16	311	739
Palmer,	—	497	76	2	137	497
Riverside (Gill),	—	47	—	—	—	47
Salisbury,	40-65	698	74	1	3	698
Scituate,	50-75	1,259	150	17	2	1,259
Sheffield,	—	130	20	—	6	130
Southbridge,	30-110	1,441	179	63	1,486	899
South Egremont,	—	46	7	—	7	52
Stockbridge,	90-95	356	42	1	31	356
Sunderland,	—	102	—	6	—	102
Wannacomet (Nantucket),	40-55	1,523	86	2	7	1,331
Westford,	75-90	351	53	2	—	351
Westhampton,	—	25	1	—	—	25
Weston,	30-110	309	56	22	293	236
Westwood,	—	125	10	—	6	78
Williamstown,	—	— ¹	77	6	615	588

¹ Owned by consumers.² Unknown.

	Iron,	50,999	3,589	3,958	29,551	1,063	75,779	127,943	58,471	18,568	83,341	29,209	5,543	503,912	95	2,312
Hill (Stockbridge),	Cast iron, wrought iron and cement lined,															
Hingham,	Cast iron,													6	8	3,435
Holliston,	Cast iron,														12	1,686
Housatonic,	Cast iron,														2	990
Humarock Beach (Scituate),	Galvanized iron,														19	192
Lenox,	Iron,														8	3,103
Ludlow,	Cast iron,														4	-
Medfield,	Cast iron and wrought iron,														39	3,025
Milford,	Cast iron, wrought iron, galvanized iron, cement lined and lead lined.	1,306	171	183	5,627	-	46,538	80,199	39,734	6,547	9,239	19,393	18	203,946	13	1,849
Millbury,	Cast iron,														-	5,000
Mountain Spring (Southampton),	Iron,	5,000													5	2,064
Northfield Schools,	Cast iron, galvanized iron and enameled iron.														1	3,845
Northfield,	Cast iron and wood,														12	1,532
Norton,	Cast iron, wrought iron and galvanized iron.														15	3,639
Onset (Wareham),	Cast iron, galvanized iron and cement lined.	6,741	8,517	6,976	19,466	165	10,330	16,449	13,708	787	-	-	83,139	62,697	11	4,617
Oxford,	Universal and galvanized iron,	1,155	5,145	1,072	15,081	-	-	13,007	22,397	4,840	-	-	-	52,800	10	-
Palmer,	Cement and cast iron,													25,620	4	4,500
Riverside (Gill),	Cast iron,													82,742	15	3,542
Salisbury,	Cast iron and wrought iron,	97,813						60	37,825	15,856	11,798	9,390	-	-	-	-

¹ Not given.² Includes 5,968 feet owned by town.³ Estimated.⁴ Lengths of various sizes not given.⁵ Includes 16,900 feet 20-inch pipe.⁶ Includes 3,300 feet under 4 inches.⁷ Includes 12,097 feet under 3 inches.⁸ Includes 21,120 feet of 4 inches and under.⁹ Includes sizes from 1 inch to 2½ inches.

TABLE 4. — *Showing the Kind of Pipe and the Lengths and Sizes of the Mains in Use as returned by the Companies — Concluded.*

COMPANY.	Kind of Pipe.	DIAMETER IN INCHES.											Total Length in Feet.	LENGTH IN MILES AND FEET.	
		1 and under.	1¼	1½	2	3	4	6	8	10	12	14	16		
														Miles.	Feet.
Seituate,	Cast iron and wrought iron galvanized, .	—	—	—	—	—	—	119,719	42,474	18,670	7,920	—	—	41	5,114
Sheffield,	Cast iron and galvanized iron,	3,150	—	100	2,800	—	5,280	5,280	10,560	—	—	—	—	5	770
Southbridge,	Cast iron and wrought iron,	991	—	—	12,177	—	11,530	57,069	6,190	6,879	17,101	1,119	12,639	23	4,255
South Egremont,	Cast iron, wrought iron and galvanized iron, .	—	—	—	3,000	—	15,150	4,000	—	—	—	—	—	4	1,030
Stockbridge,	Cast iron,	1,850	7,400	—	2,170	—	7,449	12,945	5,579	16,835	—	—	—	10	2,328
Sunderland,	Cast iron, galvanized iron and wrought iron, .	2,040	—	600	7,920	2,640	2,640	5,940	—	—	—	—	—	4	660
Wannacomet (Nantucket),	Cast iron, wood and galvanized iron, .	2,668	5,946	1,353	16,066	635	27,904	26,287	12,108	9,979	16	—	—	19	2,642
Westford,	Cast iron,	—	—	—	—	—	10,304	9,428	27,525	—	—	—	—	8	5,017
Westhampton,	Galvanized iron,	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Weston,	Cast iron and galvanized wrought iron, .	—	300	—	736	—	11,554	46,367	11,280	—	—	—	—	13	1,597
Westwood,	Galvanized iron,	—	—	—	5,500	4,500	—	—	—	—	—	—	—	1	4,720
Williamstown,	Cast iron, wrought iron and galvanized iron, .	1,120	—	—	12,080	23,921	10,250	30,073	26,916	1,560	—	—	—	20	320

¹ Includes 42,871 feet under 6 inches.² Includes 2,170 feet of 2½-inch pipe; also 900 feet of 18-inch pipe.³ Not given.

APPENDIX G.—MUNICIPAL PLANT STATISTICS.

TABLE 1.—*Description of Steam and Electric Equipment.*

The following table of data from the several returns is descriptive of the generating equipment at the stations in the municipalities named at the end of the fiscal year 1918:—

MUNICIPALITY.	BOILERS.		ENGINES.		STEAM TURBINES.		DYNAMOS.	
	No.	Total Rated H. P.	No.	Total Rated H. P.	No.	Total Rated K. W.	No.	Total K. V. A. Capac- ity.
Ashburnham, ¹	—	—	—	—	—	—	—	—
Belmont, ¹	—	—	—	—	—	—	—	—
Boylston, ¹	—	—	—	—	—	—	—	—
Braintree,	3	375	2	525	1	500	3	1,015
Chicopee,	4 ²	968	—	—	—	—	—	—
Concord,	3	270	1	300	2	833	3	1,033
Danvers,	4	550	5	1,375	—	—	3	1,000
Georgetown, ¹	—	—	—	—	—	—	—	—
Groton, ¹	—	—	—	—	—	—	—	—
Groveland, ¹	—	—	—	—	—	—	—	—
Hingham, ¹	—	—	—	—	—	—	—	—
Holden, ¹	—	—	—	—	—	—	—	—
Holyoke,	8	3,200	—	—	4 ³	10,250	6	13,687
Hudson,	4	580	2	620	1	200	3	650
Hull, ¹	—	—	—	—	—	—	—	—
Ipswich,	2	300	3	660	—	—	3	380
Littleton, ¹	—	—	—	—	—	—	—	—
Lunenburg, ¹	—	—	—	—	—	—	—	—
Mansfield, ¹	—	—	—	—	—	—	—	—
Marblehead,	4	580	2	400	2	200	4	650
Merrimac,	— ⁴	—	2 ²	272	—	—	2 ²	195
Middleborough,	1	25	3 ^{2,5}	278 ⁶	—	—	—	—
Middleton, ¹	—	—	—	—	—	—	—	—
North Attleborough,	2	494	2	550	—	—	4	610
Norwood, ¹	—	—	—	—	—	—	—	—
Paxton, ¹	—	—	—	—	—	—	—	—
Peabody,	3	657	2	1,116	1	1,500	3	2,875
Princeton, ¹	—	—	—	—	—	—	—	—
Reading,	4	550	4	1,100	—	—	4	1,500
Rowley, ¹	—	—	—	—	—	—	—	—
Shrewsbury, ¹	—	—	—	—	—	—	—	—
South Hadley, ¹	—	—	—	—	—	—	—	—
Sterling, ¹	—	—	—	—	—	—	—	—
Taunton,	7	2,500	2	1,250	2	4,600	4 ⁷	3,800
Templeton, ¹	—	—	—	—	—	—	—	—
Wakefield, ¹	2 ²	250	—	—	—	—	—	—
Wellesley, ¹	—	—	—	—	—	—	—	—
West Boylston, ¹	—	—	—	—	—	—	—	—
Westfield,	4	808	1	140	2	1,350	3	1,840 ⁸

¹ No generating equipment; all current purchased.

² Not in use.

³ Also 4 water wheels 1,120 horse power.

⁴ Boilers owned by water department.

⁵ Gas engines.

⁶ Also 2 water wheels 157 horse power.

⁷ Also 2 power generators 162 kilowatts.

⁸ Includes 750 K. V. A. not in use.

TABLE 2.—*Street Lines Equipment.*

The following data from the several returns are descriptive of the outside electric construction at the end of the fiscal year 1918 in each of the municipalities:—

MUNICIPALITY.	Total Length of Wire (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Streets with Overhead Wires (Feet).
Ashburnham,	195,930	499	12	63,360
Belmont,	826,268	1,613	103	185,280
Boylston,	229,360	757	29	84,435
Braintree,	1,059,983	1,849	80	220,000
Chicopee,	1,790,235	3,390	—	— ¹
Concord,	1,350,287	2,033	10	268,439
Danvers,	1,034,130	2,229	109	340,000
Georgetown,	374,775	704	5	70,408
Groton,	467,518	946	4	110,577
Groveland,	353,880	454	12	95,000
Hingham,	1,227,854	1,364	14	211,121
Holden,	561,500	877	75	134,000
Holyoke,	2,060,611 ²	2,736	143	265,614
Hudson,	930,326	1,112	215	165,650
Hull,	1,068,211	1,614	68	220,065
Ipswich,	537,955	1,144	22	139,880
Littleton,	347,510	822	2	81,800
Lunenburg,	294,473	423	—	— ¹
Mansfield,	587,580	1,053	—	161,000
Marblehead,	963,928	1,119	220	177,085
Merrimac,	326,693	567	8	66,780
Middleborough,	798,230	77	184	262,935
Middleton,	98,048	147	—	21,375
North Attleborough,	1,008,901	700	—	160,865
Norwood,	1,168,528	1,847	41	237,725
Paxton,	132,920	395	24	97,680
Peabody,	1,408,900	1,436	341	296,200
Princeton,	279,760	757	—	— ¹
Reading,	2,522,691	4,543	191	540,670
Rowley,	218,347	818	3	88,420
Shrewsbury,	640,000	1,545	50	— ¹
South Hadley,	469,841 ³	810	36	90,732
Sterling,	437,958	1,316	28	171,100
Taunton,	2,665,933	2,560	111	— ¹
Templeton,	401,825	957	30	— ¹
Wakefield,	794,453	— ¹	— ¹	226,290
Wellesley,	1,198,020 ⁴	972	7	235,260
West Boylston,	435,260	1,013	34	— ¹
Westfield,	1,343,158 ⁵	1,361	217	191,697

¹ Unknown.² Includes 303,086 feet of wire in 28,840 feet of conduit.³ Includes 255 feet of wire in 255 feet of conduit.⁴ Includes 600 feet of wire in 300 feet of conduit.⁵ Includes 110,753 feet of wire in 9,503 feet of conduit.

TABLE 3. — *Electric Fuel Statistics.*

The following table shows the kind and quantity of fuel and number of carbons and electrodes used during the fiscal year 1918, as shown by the several returns: —

MUNICIPALITY.	Coal (Tons).	Screenings (Tons).	Number of Carbons and Electrodes used.
Ashburnham,	- 1	-	-
Belmont,	- 1	-	-
Boylston,	- 1	-	-
Braintree,	1,412	831	-
Chicopee,	550 ²	-	-
Concord,	1,129	2,040	-
Danvers,	3,064	1,267	-
Georgetown,	- 1	-	-
Groton,	- 1	-	-
Groveland,	- 1	-	-
Hingham,	- 1	-	-
Holden,	- 1	-	-
Holyoke,	25,070 ³	-	4,650
Hudson,	2,321	112	81
Hull,	- 1	-	-
Ipswich,	1,462	-	-
Littleton,	- 1	-	-
Lunenburg,	- 1	-	-
Mansfield,	- 1	-	-
Marblehead,	2,960	-	2,377
Merrimac,	- 1	-	-
Middleborough,	- 1	-	-
Middleton,	- 1	-	-
North Attleborough,	313 ²	-	-
Norwood,	- 1	-	-
Paxton,	- 1	-	-
Peabody,	5,189	-	1,117
Princeton,	- 1	-	-
Reading,	2,940	76	-
Rowley,	- 1	-	-
Shrewsbury,	- 1	-	-
South Hadley,	- 1	-	-
Sterling,	- 1	-	-
Taunton,	16,565	-	-
Templeton,	- 1	-	-
Wakefield,	- 1	-	-
Wellesley,	- 1	-	-
West Boylston,	- 1	-	-
Westfield,	5,127	-	3,809

¹ Current bought.² Part of current purchased.³ Also used water power.

TABLE 4. — *Electric Current generated and sold.*

The following table shows the total kilowatt hours generated and bought, the kilowatt hours sent out for street lights and the kilowatt hours sold to commercial customers, as taken from the returns of the several plants for the fiscal year 1918: —

MUNICIPALITY.	Total K. W. Hours generated and bought.	Sent out for Street Lights.	K. W. Hours sold to Commercial Customers.
Ashburnham,	173,930	8,051	122,006
Belmont,	720,400	160,100	408,317
Boylston,	37,680	9,550	17,845
Braintree,	1,149,760	125,180	811,405
Chicopee,	5,538,850	435,470	3,803,562
Concord,	1,241,500	108,160	865,899
Danvers,	2,204,800	170,675	1,426,591
Georgetown,	108,510	12,350	68,448
Groton,	229,930	28,895	144,601
Groveland,	105,760	39,250	50,159
Hingham,	546,340	101,503	339,679
Holden,	135,460	28,275	62,441
Holyoke,	21,360,963	732,000	17,866,166
Hudson,	1,120,456	80,236	848,621
Hull,	766,310	61,110	558,549
Ipswich,	554,278	93,755	275,494
Littleton,	74,670	7,786	25,518
Lunenburg,	68,060	— ¹	25,932
Mansfield,	2,544,715	132,867	2,199,530
Marblehead,	1,107,960	173,934	643,268
Merrimac,	231,169	28,663	99,425
Middleborough,	552,080	31,562	303,941
Middleton,	25,570	11,766	10,451
North Attleborough,	982,920	87,310	694,129
Norwood,	2,511,200	193,688	1,602,001
Paxton,	27,280	4,500	15,594
Peabody,	3,634,200	198,100	3,013,900
Princeton,	46,899	15,440	17,627
Reading,	1,318,546	125,820	920,678
Rowley,	50,310	14,480	22,281
Shrewsbury,	271,477	60,000	117,828
South Hadley,	341,040	69,432	170,269
Sterling,	96,960	8,745	82,330
Taunton,	7,936,808	625,591	5,301,202
Templeton,	156,504	21,880	83,577
Wakefield,	925,235	79,904	675,990
Wellesley,	940,450	135,754	460,217
West Boylston,	115,704	25,000	48,684
Westfield,	3,343,491	318,131	2,239,263

¹ No record.

TABLE 5. — *Connected Load Statistics.*

The following table shows the number of customers for each kind of commercial lights, total lighting load, number of motors and total power load at the end of the fiscal year 1918: —

MUNICIPALITY.	Number of Customers using Commercial Lights only.	Number of Customers using Incandescent Lights only.	Number of Customers using both Arc and Incandescent Lights but no Power.	Number of Customers using Electric Power only.	Number of Customers using both Light and Power.	Total Lighting Load in K. W.	Number of Motors.	Total Power Load in K. W.	Total Lighting and Power Load in K. W.
Ashburnham,	—	237	—	2	11	130.08	32	32.00	162.08
Belmont,	—	2,197	—	1	—	1,774.57	8	70.00	1,844.57
Boylston,	—	114	—	—	—	33.92	—	—	33.92
Braintree,	—	1,879	—	1	39	37.76 ¹	48	— ²	— ³
Chicopee,	—	3,080	—	20	61	— ²	261	4,098.00	— ³
Concord,	—	845	—	4	142	2,743.40	73	313.00	3,056.40
Danvers,	—	1,625	—	1	133	951.12	130	1,435.55	2,386.67
Georgetown,	—	194	—	2	39	143.09	48	88.50	231.59
Groton,	1	171	—	3	37	240.05	16	77.25	317.30
Groveland,	—	244	—	2	3	271.98	8	32.00	303.98
Hingham,	—	836	—	—	57	1,160.47	60 ⁴	307.86	1,468.33
Holden,	—	304	—	6	4	156.20	11	18.50	174.70

¹ Street lights only.² Not given.³ Incomplete.⁴ Including rectifiers and heaters.

TABLE 5. — *Connected Load Statistics* — Concluded.

MUNICIPALITY.	Number of Customers using Commercial Arc Lights only.	Number of Customers using Commercial Incandescent Lights only.	Number of Customers using both Arc and Incandescent Lights but no Power.	Number of Customers using Electric Power only.	Number of Customers using both Light and Power.	Total Lighting Load in K. W.	Number of Motors.	Total Power Load in K. W.	Total Lighting and Power Load in K. W.
Holyoke,	—	7,189	—	31	290	9,782.89	1,568	9,382.06	19,164.95
Hudson, .	—	976	—	7	79	— ⁻¹	— ⁻¹	— ⁻¹	—
Hull, .	—	349	—	—	32	515.17	10	32.70	547.87
Ipswich, .	—	620	—	30	—	— ⁻²	— ⁻¹	— ⁻¹	—
Littleton,	—	149	—	—	8	79.26	10	28.00	107.26
Lunenburg,	—	161	—	1	—	— ⁻²	— ⁻¹	— ⁻¹	—
Mansfield,	—	699	—	7	62	— ⁻²	— ⁻³	— ⁻³	—
Marblehead,	—	1,578	—	1	54	— ⁻²	156	601.00	—
Merrimac,	—	200	—	1	9	116.28	32	144.35	260.63
Middleborough,	—	892	—	3	37	841.83	106	306.70	1,148.53
Middleton,	—	75	—	2	—	— ⁻³	— ⁻³	— ⁻³	—
North Attleborough,	—	1,031	—	2	61	1,427.37	— ⁻²	512.25	1,939.62
Norwood,	—	1,854	—	2	43	2,448.00	238	1,878.00	4,326.00
Paxton, .	—	54	—	—	6	24.91	—	— ⁻²	— ⁻²
Peabody,	—	1,757	—	164	—	1,489.60	257	2,395.10	3,884.70
Princeton,	—	55	—	—	15	— ⁻²	— ⁻³	— ⁻³	—
Reading,	—	1,954	—	12	117	2,725.52	118	575.71	3,301.23
Rowley, .	—	113	—	5	14	74.00	— ⁻¹	— ⁻¹	— ⁻²

Shrewsbury,	609	—	—	—	41	123.75	41	38.00	161.75
South Hadley,	520	—	—	—	23	531.54	26	77.51	609.05
Sterling,	141	—	—	—	20	107.65	28	106.00	213.65
Taunton,	2,455	—	—	12	186	— ²	445	— ³	—
Templeton,	251	—	—	14	61	238.01	60	45.33	283.34
Wakefield,	1,180	—	1	1	53	— ²	112	425.00	— ²
Wellesley,	1,191	—	—	67	—	1,442.20	79	342.40	1,784.60
West Boylston,	188	—	—	1	30	172.76	73	90.00	262.76
Westfield,	1,583	—	—	11	97	816.70	323 ⁴	1,847.10	2,663.80

¹ Not given.² Incomplete.³ Street lights only.⁴ Not including municipal motors.

TABLE 6. — *Gas Plant Statistics.*

The following tables exhibit data of interest concerning these plants and their operations: —

For the Fiscal Year 1918.

	Holyoke.	Middle-borough.	Wakefield.	Westfield.
Daily capacity of works (feet), .	1,950,000	125,000	350,000	225,000
Greatest output (feet), . . .	891,499	— ¹	210,000	213,600
Date of same,	Sept. 14	— ¹	Dec. 2	Nov. 18
Least output (feet),	582,430	— ¹	106,000	115,200
Date of same,	Feb. 14	— ¹	Mar. 11	Apr. 21
Gas made (feet),	262,466,530	8,523,380	56,016,000	55,958,100
Gas sold by meter (feet), . . .	255,286,563	7,673,700	43,272,600	48,807,600
Gas supplied to public buildings (feet),	3,154,100	15,850	106,400	161,400
Gas used at works and offices (feet), .	—	125,000	162,100	570,000
Gas unaccounted for (feet), . . .	4,109,696	699,830	12,472,500	6,408,900
Percentage unaccounted for, . . .	1.56	8.19	22.23	11.44
Total sales of gas (feet), . . .	258,440,663	7,689,550	43,379,000	48,969,000
Gas sold per mile of main (feet), .	4,247,322	821,463	1,099,478	1,743,252
Gas unaccounted for per mile of main (feet),	67,540	74,762	316,126	228,151
Number of consumers per mile of main,	232.3	64.8	64.3	98.1
Gas sold per consumer (feet), . .	18,064	12,642	17,050	17,710
Gas materials used,	— ²	— ³	—	—
Fuel used,	— ⁴	— ⁵	— ⁶	— ⁷

¹ No record.

² Oil, 586,746 gallons.

³ Fuel oil, 35,126 gallons.

⁴ Coal, 11,795 tons; coke, 2,533 tons.

⁵ Coal, 114 tons; coke, 295 tons.

⁶ Coal, 3,502 tons; coke, 1,386 tons.

⁷ Coal, 5,568 tons.

TABLE 7. — *Street Mains and Meters.*
Street Mains. — Length in Feet of Each Size, 1918.

	Holyoke.	Middle- borough.	Wakefield.	Westfield.
Three-quarter inch,	—	—	23,407	—
One inch,	1,441	—	17,592	190
One and one-quarter inch,	1,913	50	15,722	1,001
One and one-half inch,	1,858	165	26,046	285
One and three-quarters inch,	—	—	—	4,224
Two inch,	8,639	1,762	52,023	5,375
Two and one-half inch,	1,369	—	338	—
Three inch,	64,658	13,685	25,268	69,056
Four inch,	110,226	28,307	32,216	53,117
Six inch,	65,453	2,231	13,106	10,295
Eight inch,	35,519	3,225	—	3,053
Ten inch,	—	—	2,600	—
Twelve inch,	18,731	—	—	1,722
Fifteen inch,	440	—	—	—
Sixteen inch,	11,030	—	—	—
Total length,	321,277	49,425	208,318	148,318
Length in miles and feet, { miles,	60	9	39	28
feet,	4,477	1,905	2,398	478
Increase during year (feet),	506	—	915	—

Meters. — Number of Each, 1918.

Three light,	13,117	127	2,324	1,812
Five light,	693	465	172	861
Ten light,	162	7	21	24
Twenty light,	66	6	10	35
Thirty light,	48	1	5	18
Forty-five light,	14	—	1	—
Fifty light,	3	1	3	1
Sixty light,	9	—	—	2
Eighty light,	5	—	1	2
One hundred light,	7	—	1	1
One hundred and fifty light,	5	—	—	—
Two hundred light,	3	—	—	—
Total number in use 1918,	14,132	607	2,538	2,756
Increase during year,	127	21	23	—
Decrease during year,	—	—	—	75

APPENDIX I.—ABSTRACTS OF ACCIDENTS.

In accordance with section 140 of chapter 742 of the Acts of 1914, the Board herewith presents abstracts of the cases reported resulting in death or bodily injury from gas and electricity manufactured and sold during the year 1919.

GAS (FATAL).

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
Jan. 1	Mary E. Burke, .	65	Lynn: 11 Union Street Place, .	Mixed, .	Burner to gas stove found open. Accident.
1	Alma A. Carlson, .	45	Brockton: 89 North Main Street, .	Mixed, .	Gas escaped from defective range cock.
1	Ruth St. Clair, .	82	Roxbury: 2 Clifton Place, .	Mixed, .	Overcome by gas from leaking street main.
1	William Schortmann, .	52	Jamaica Plain: 12 Schortmann Terrace, .	Mixed, .	Gas escaped from independent cock back of bracket fixture.
1	Hattie Schortmann, .	47			
1	Amelia Schortmann, .	18			
1	Margaret Fraser, .	20			
1	Jacob Salim, .	—	Quincy: 72 Littlefield Street, .	Mixed, .	Burner found partly open. Accident.
1	John Morelock, .	60	Brookline: 18 Fay Place, .	Mixed, .	Gas escaped from tube detached from heater.
3	Edward J. McNamara, .	36	Boston: 10 Derne Street, .	Mixed, .	Burner found open. Accident.
4	Dennis J. Murphy, .	43	Roxbury: 39 Alpine Street, .	Mixed, .	Gas escaped from radiator.
5	Edward P. Tarr, .	63	Boston: 24 Warrenton Street, .	Mixed, .	Burner found open. Accident.

5	George O. Nimblett, .	62	Peabody: 12 Park Street, .	Mixed, .	Burner found open. Accident.
5	James Teevan, .	40	Boston: 330 Shawmut Avenue, .	Mixed, .	Burner found open. Accident.
6	Conrad J. Etter, .	-	Boston: 56 Temple Street, .	Mixed, .	Burner found open.
7	Frank J. Foley, .	38	Springfield: 74 Vernon Street, .	Mixed, .	Burner found open. Accident.
7	Helen E. Morrison, .	24	South Boston: 32 O Street, .	Mixed, .	Gas escaped from tube attached to burner. Suicide.
8	Albert L. Allen, .	40	Gloucester: 217 Main Street, .	Mixed, .	Burner found open. Accident.
8	Josiah Tomlinson, .	70	Fall River: 67 Shaw Street, .	Mixed, .	Burner to gas stove found open. Accident.
8	William F. Terris, .	18	Lowell: 28 Bowden Street, .	Mixed, .	Overcome by carbon monoxide due to covering vent to gas heater.
9	Thomas Ormsby, .	50	Fall River: 829 Maple Street, .	Mixed, .	Burner to gas stove found open. Accident.
10	Elizabeth A. Boyd, .	54	East Boston: 444 Summer Street, .	Mixed, .	Burner found open. Suicide.
10	James Reynolds, .	84	Boston: 9 Union Park, .	Mixed, .	Received fatal burns from flames from gas heater.
12	Daniel M. Sampson, .	50	Lowell: 111 Fletcher Street, .	Mixed, .	Gas escaped from tube torn away from heater.
12	Martha A. Fowler, .	73	Jamaica Plain: 38 Bradwood Street, .	Mixed, .	Burner found partly open. Accident.
13	George Caldwell, .	26	Somerville: 42 Princeton Street, .	Mixed, .	Inhaled gas through rubber tube.
14	Jeremiah Driscoll, .	47	Boston: 78 West Concord Street, .	Mixed, .	Burners to gas radiator found open. Suicide.
14	Coleman F. Lee, .	50	South Boston: 66 Baxter Street, .	Mixed, .	Gas escaped from a punctured hole in gas meter. Circumstances indeterminate.
15	Annie Campbell, .	43	Roxbury: 55 Phillips Street, .	Mixed, .	Burner found open. Suicide.
15	Martin Connolly, .	33	South Boston: 866 East Second Street, .	Mixed, .	Burner found partly open. Accident.

GAS (FATAL) — *Continued.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
Jan. 19	Francis Alarie, .	38	Haverhill: 40 Pleasant Street, .	Water, .	Poisoned by carbon monoxide produced by burning of heater for several hours in small, closed room.
22	Filip Szaku, .	35	Lowell: Old Washington Tavern, .	Mixed, .	Burner to gas heater found open. Accident.
22	William J. Wanders, .	56	Boston: 220 Northampton Street, .	Mixed, .	Burner found open. Accident.
23	Antonio Vicente, .	36	Boston: 22 Hanover Street, .	Mixed, .	Burner found open. Accident.
23	David Henderson, .	66	Boston: 32 Gray Street, .	Mixed, .	Burner found open. Accident.
26	Adam Huttner, .	63	Pittsfield: 154 West Street, .	Mixed, .	Burner found partly open. Accident.
27	Adele Lavoie, .	20	Lawrence: 4 Kempton Court, .	Mixed, .	Inhaled gas through rubber tube.
27	Laura A. Larcom, .	—	Beverly: 10 Home Street, .	Mixed, .	Inhaled gas through rubber tube.
28	Emma J. Wallace, .	60	Worcester: 408 Main Street, .	Mixed, .	Fatally burned when clothes caught fire from gas stove flames.
28	Margaret Conolon, .	35	Jamaica Plain: 18 Haverford Street, .	Mixed, .	Burner to heater found open. Accident.
31	Mary A. Bearse, .	72	Lawrence: 412 Lowell Street, .	Mixed, .	Burner found open. Accident.
31 ¹	Frederick J. Stewart, .	60	South Boston: 363 Dorchester Avenue, .	Mixed, .	Burners found open. Circumstances indeterminate.
31 ¹	Ethel Howard, .	27			
31	Modeste Guillette, .	38	New Bedford: 910 South Water Street, .	Mixed, .	Burner found open. Probably suicide.
Feb. 2	John H. Pollock, .	—	New Bedford: 97 Locust Street, .	Mixed, .	Burner found open.
4	Charles E. Binet, .	55	Boston: 77 Staniford Street, .	Mixed, .	Gas escaped from rubber tube detached from radiator.

5	Elizabeth Pickering, .	-	New Bedford: 4 Harmony Street,	Mixed, .	Burner found open. Suicide.
5	William H. Bates, .	47	Swampscott: 34 Farragut Road, .	Mixed, .	Burner found open. Suicide.
5	Henry A. Davis, .	68	Dorchester: 21 Alexander Street,	Mixed, .	Burner found open. Accident.
6	William H. Murphy, .	47	South Boston: 50 G Street, .	Mixed, .	Burner found open. Suicide.
7	George Flanders, .	55	Boston: 40 Gray Street, . . .	Mixed, .	Burner found open. Suicide.
11	John F. Burrell, .	-	Springfield: 248 North Main Street,	Mixed, .	Burner found open. Suicide.
12	Walter Butler, .	57	Fall River: 133 Walker Street, .	Mixed, .	Burner found open. Accident.
12	Frank G. Rice, .	67	Boston: 7 Dillaway Street, . .	Mixed, .	Burner found partly open. Suicide.
12	Viola Ernst, . . .	68	Adams: 45 Spring Street, . . .	Water, .	Burner to gas range found open. Accident.
13	Martha E. Walsh, .	35	East Boston: 443 Meridian Street,	Mixed, .	Fatally burned when clothing took fire while she was lighting a hot plate.
14	Jennie Carlson, .	- } 3 }	East Longmeadow: Edmund Street, .	Mixed, .	Gas conveyed to bed through rubber tube. Suicide and homicide.
14	Vera Carlson, . . .		Boston: 1489 Washington Street, .	Mixed, .	Burner found open. Accident.
15	James Moore, . . .	70	Fall River: 411 Osborne Street, .	Mixed, .	Burner found open. Accident.
16	Lettie Renfro, . . .	60	Boston: 1060 Tremont Street, . .	Mixed, .	Burner found open. Accident.
22	Joseph A. Dahlborn, .	56	South Boston: 66 A Street, . . .	Mixed, .	Inhaled gas through rubber tube.
22	Hugh Keegan, . . .	45 }	Boston: 23 East Canton Street, . .	Mixed, .	Burner found open. Accident.
22	Lena Keegan, . . .	50 }	South Boston: 196 West Eighth Street,	Mixed, .	Burner to gas stove found open.
22	Dennis Kiley, . . .	-			

GAS (FATAL) — *Continued.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
Feb. 23	George Williams,	63	Lynn: 18 Stewart Street,	Mixed,	Burner of gas stove found open. Accident.
23	Margaret Casey,	43			
24	Antonio Magnoli,	50	Salem: 6 Mill Street,	Mixed,	Burner to gas stove found partly open. Circumstances indeterminate.
28	Nettie E. Rudd,	42	Lynn: 44 Pearl Street,	Mixed,	Inhaled gas through rubber tube.
28	Olga Hovestad,	50	Brookline: 4 Park Street,	Mixed,	Burner found open. Suicide.
28	Charles Oxtom,	75	Chelsea: 1 Pembroke Street,	Mixed,	Inhaled gas through rubber tube.
March 2	John J. Keleher,	52	Lowell: 20 Dane Avenue,	Mixed,	Burner found open. Accident.
4	John Roumian,	24	Chelsea: 84 Poplar Street,	Mixed,	Gas escaped through defective tube attached to heater.
4	Clara E. Reynolds,	54	Somerville: 238 Willow Avenue,	Mixed,	Burner found open. Accident.
4	Olaf Olson,	-	Jamaica Plain: 406½ Amory Street,	Mixed,	Inhaled gas through rubber tube.
5	Nellie G. Thomas,	55	Newton: 109 Vernon Street,	Mixed,	Burner found open. Suicide.
9	Pietro Diversi,	56	Lynn: 46 Bessom Street,	Mixed,	Burners found open. Suicide.
9	Julius W. Bracy,	22	Boston: 25 Hammond Street,	Mixed,	Burner found open. Accident.
10	William T. McKee,	81	South Boston: 365 Athens Street,	Mixed,	Inhaled gas through rubber tube.
11	Thomas W. Olsen,	2½	Newton: 5 Hamilton Street,	Mixed,	Burner found open. Accident.
13	Amos C. Dawley,	50	Boston: 39 Worcester Street,	Mixed,	Burner found open. Accident.

14	John Thomas, .	71	Lenox: East Street, . . .	Mixed, .	Burner found open. Accident.
14	Eleanor Thomas, .	85			
15	Elizabeth Williams, .	54	Holyoke: 273 Maple Street, .	Mixed, .	Burners to gas range found open. Suicide.
16	Clarence Shaw, .	59	Boston: 89 Waltham Street, .	Mixed, .	Burner found open. Accident.
17	McDonald Smith, .	38	Worcester: 9 Woodbine Street, .	Mixed, .	Inhaled gas through rubber tube.
18	Benjamin C. King, .	60	Marblehead: 3 Front Street, .	Mixed, .	Burner found partly open. Accident.
19	Leo J. Cote, .	24	Haverhill: Hotel Thorndike, .	Water, .	Burner found open. Accident.
20	Frank L. Robinson, .	55	Atlantic: 88 Sagamore Street, .	Mixed, .	Burner found partly open. Accident.
21	Edward Ford, .	46	Waltham: 71 Pine Street, . .	Mixed, .	Burner found open. Accident.
25	Hubert G. Seeley, .	72	Newton: 877A Washington Street, .	Mixed, .	Inhaled gas through rubber tube.
25	Marie T. Wuest, .	63	Lawrence: 219 Ferry Street, .	Mixed, .	Inhaled gas through rubber tube.
25	John W. Priesing, .	84	Roxbury: 2 Allard Court, . .	Mixed, .	Burner to gas stove found open. Accident.
28	Rosario Cesario, .	28	Boston: 9 South Margin Street, .	Mixed, .	Burners found open. Suicide.
28	Catherine C. Devine, .	74	Boston: 23 Worcester Street, .	Mixed, .	Burner found open. Accident.
31	Thomas Waterman, .	60	Boston: 6 Rutland Street, . .	Mixed, .	Burner to gas stove found open. Accident.
31	Unknown man, .	—			
31	David Callahan, .	70	Boston: 462 Shawmut Avenue, .	Mixed, .	Burners found open. Suicide.
April 1	George K. Brown, .	65	Springfield: 42 Ozark Street, .	Mixed, .	Burner found open. Suicide.
2	Joseph E. Legasse, .	22	Haverhill: 86 Bellevue Avenue, .	Water, .	Burners to gas range found open. Suicide.

GAS (FATAL) — *Continued.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
April 2	Angie S. Foster, .	75	South Boston: 271 K Street, .	Mixed, .	Inhaled gas through rubber tube.
5	Peter McDonald, .	65	Brockton: 6 School Street, .	Mixed, .	Burner found open. Accident.
5	Demosthenes Kazazis, .	34	Boston: 26 Hollis Street, .	Mixed, .	Burner found open. Accident.
7	Agnes T. Tedford, .	48	Boston: 587 Tremont Street, .	Mixed, .	Burner found open. Suicide.
9	Frederick L. Francis, .	49	Fitchburg: 854 Main Street, .	Mixed, .	Burner found open. Suicide.
9	Nellie McCarthy, .	60	Roxbury: 453 Dudley Street, .	Mixed, .	Burner found partly open. Suicide.
11	Eugene F. Gray, .	55	Springfield: 215 College Street, .	Mixed, .	Inhaled gas through rubber tube.
11	Bridget McGrath, .	54	Fall River: 345 Bedford Street, .	Mixed, .	Burner to gas plate found open. Accident.
12	John H. Cronin, .	-	Salem: 71 Boston Street, .	Mixed, .	Burner found open. Accident.
12	Timothy O'Riordan, .	54	Chelsea: 691 Broadway, .	Mixed, .	Burner found open. Suicide.
13	Edward Jewell, .	54	Marblehead: Boston Yacht Club House, .	Mixed, .	Inhaled gas through rubber tube.
13	William Buckley, .	42	Boston: 15 Milford Street, .	Mixed, .	Burner found open. Accident.
17	Earl Bresler, .	36	Boston: 1 Staniford Place, .	Mixed, .	Inhaled gas through rubber tube.
18	Josephine Sullivan, .	32	South Boston: 439 West Broadway, .	Mixed, .	Gas escaped from defective fixture. Accident.
18	Collagero Di Natale, .	37	Boston: 21 Prince Street, .	Mixed, .	Gas escaped from tube detached from stove.
18	Maria Di Natale, .	29			
20	Samuel Mitchell, .	46	Boston: 613 Massachusetts Avenue, .	Mixed, .	Burner found open. Accident.

20	Catherine Matthews,	59	Roxbury: 65 Lambert Avenue,	Mixed,	Burner found open. Accident.
21	Nathaniel Carrier,	64	Lynn: 333 Union Street,	Mixed,	Inhaled gas through rubber tube.
25	Philip Yon,	30	North Adams: 87 Church Street,	Water,	Gas escaped from tube connecting gas stove with fixture.
26	Michael Sullivan,	55	Salem: 26 St. Peter Street,	Mixed,	Gas escaped from open burner when coin was placed in prepayment meter.
26	Mildred J. Landry,	20	Gloucester: 30½ Exchange Street,	Water,	Burner found open. Probably suicide.
27	Gilbert Martin,	15	Springfield: 10 Stebbins Street,	Mixed,	Burner found open. Suicide.
28	Patrick Carey,	56	Fitchburg: 24 Day Street,	Mixed,	Burner found open. Suicide.
29	Frank Andrews,	55	Boston: 8 Derne Street,	Mixed,	Inhaled gas through rubber tube.
30	Emma A. Dutton,	60	Lawrence: 11 Albion Street,	Mixed,	Burners of gas stove found open. Suicide.
30	Helen L. Staples,	47	Lynn: 25 Parrott Street,	Mixed,	Inhaled gas through rubber tube.
May 1	Mr. MacRae,	-	Boston: 14 Eliot Street,	Mixed,	Burner found open. Accident.
1	Sophia Russell,	75	Boston: 48 Rutland Square,	Mixed,	Burner found open. Suicide.
2	Dorothy S. Dennett,	25	Boston: 504 Audubon Road,	Mixed,	Burners found open. Suicide.
3	Anna L. Fischer,	35	Boston: 97 St. Stephen Street,	Mixed,	Burners found open. Suicide.
5	Katherine Bowler,	55	Chicopee: 91 Meadow Street,	Mixed,	Burners found open. Suicide.
6	Mary A. O'Rourke,	48	Cambridge: 8 Reed Street Place,	Mixed,	Inhaled gas through rubber tube.
6	Bridget T. Cook,	22	South Boston: 374 East Eighth Street,	Mixed,	Burner found open. Accident.
7	Herbert Stillings,	38	Haverhill: 3 Marlon Street,	Water,	Gas escaped from broken fixture. Suicide.
9	Honorato R. Santos,	35	Cambridge: 78 Thorndike Street,	Mixed,	Burner found open. Suicide.
12	Patrick Quigley,	75	Fall River: 15 Van Buren Street,	Mixed,	Burner to gas range found open. Accident.

GAS (FATAL) — *Continued.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
May 13	John R. Stiles, .	79	Boston: 105 West Springfield Street, .	Mixed, .	Burner found open. Accident.
16	George F. Taylor, .	68	Boston: 22 Dore Street, .	Mixed, .	Inhaled gas through rubber tube.
17	Katherine Winterson, .	50	Jamaica Plain: 72 Mozart Street, .	Mixed, .	Gas escaped from range. Accident.
18	William Guay, .	32	New Bedford: 280 Sawyer Street, .	Mixed, .	Burner found open. Accident.
21	Philias Goyette, .	40	Holyoke: 153 Main Street, .	Mixed, .	Burner found open. Accident.
22	Joseph Oldfield, .	50	New Bedford: 1666 Purchase Street, .	Mixed, .	Inhaled gas through metal tube.
22	Hannah Brennan, .	67	Dorchester: 82 Armandine Street, .	Mixed, .	Burner to gas stove found open. Accident.
23	Melvina Cabana, .	—	Southbridge: 25 School Street, .	Water, .	Burners to gas stove found open. Suicide.
23	Lizzie W. Fogg, .	43	Melrose: 11 Argyle Street, .	Mixed, .	Burner to gas range found open. Suicide.
23	Frederick Whittaker, .	60	Fall River: 41 North Main Street, .	Mixed, .	Burners to gas plate found open.
25	Clarence Williams, .	61	Cambridge: 1 Blake Street, .	Mixed, .	Burner found partly open. Accident.
26	Osro B. Brown, .	49	Brockton: 26 L Street, .	Mixed, .	Inhaled gas through rubber tube.
30	Johanna C. Hoffmann, .	85	Lawrence: 183 Ferry Street, .	Mixed, .	Burners found open. Suicide.
June 1	William R. McGinn, .	78	Springfield: 266 Pearl Street, .	Mixed, .	Burners to gas stove found open. Suicide.
4	Robert Downing, .	—	Boston: 189 Warren Avenue, .	Mixed, .	Gas escaped from tube detached from heater.
5	Carrie M. Gould, .	52	Warren: Southbridge Street, .	Water, .	Inhaled gas through rubber tube.
8	William H. M. Horn, .	60	East Boston: 120 Webster Street, .	Mixed, .	Burner found open. Suicide.

10	Eugenia Preble, . . .	84	Framingham: 3 Arlington Place, .	Water, .	Burner found open. Accident.
15	Clementine R. Kinney, .	44	Chelsea: 173 Winnisimmet Street, .	Mixed, .	Burner found open. Suicide.
17	Charles J. Callahan, . .	50	East Boston: 265 Have Street, .	Mixed, .	Burner found open. Accident.
19	Annie J. Phillips, . . .	60	Brookline: 21 Linden Place, .	Mixed, .	Burners found open. Suicide.
20	Niceta Morin,	55	Lee: West Park Street, . . .	Mixed, .	Burners to gas range found open. Suicide.
21	Ellen N. Richardson, .	80	Marblehead: 7 Pickett Street, .	Mixed, .	Burners to range and heater found open. Suicide.
21	Andrew J. McCormack, .	69	Brockton: 32 Court Street, .	Mixed, .	Inhaled gas through rubber tube.
23	Gertrude D. Shea, . . .	18	Fitchburg: 122 Kimball Street, .	Mixed, .	Burner to gas stove found open. Accident.
24	Mary Fair,	45	Brockton: 61 Spring Street, .	Mixed, .	Inhaled gas through rubber tube.
29	Martha R. Smith, . . .	31	Charlestown: 38 Parker Street, .	Coal, .	Inhaled gas through rubber tube.
July 1	Fred E. Powers,	38	Haverhill: 3 Temple Street, .	Water, .	Burner found open. Accident.
2	John G. Egner,	-	Somerville: 3 Ashe Avenue, .	Mixed, .	Inhaled gas through rubber tube.
3	Jane Bradshaw,	-	Fairhaven: 37 Oak Street, .	Mixed, .	Burner found open. Accident.
6	Carl E. Stenmark, . . .	36	Brockton: 715 Main Street, .	Mixed, .	Burners found open. Suicide.
11	Sophia Terzian,	45	Haverhill: 4 Granville Court, .	Water, .	Burners found open. Suicide.
15	Elizabeth Wood,	48	New Bedford: 83 Locust Street, .	Mixed, .	Burners found open. Suicide.
16	Irving Jewett,	45	Boston: 6 Worcester Square, .	Mixed, .	Burner found open. Accident.
18	Sarah J. Armitage, . . .	-	New Bedford: 316 Summer Street, .	Mixed, .	Burner found open. Suicide.
19	Rodrigo J. Costa, . . .	36	Fall River: 58 Clifton Street, .	Mixed, .	Burner found open. Suicide.

GAS (FATAL) — *Continued.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
July 19	Mary Ferguson, . . .	75	Boston: 75 Waltham Street, . . .	Mixed, .	Burner found open. Accident.
Aug. 5	Bessie McAskill, . . .	— 1 2	Boston: 36 East Canton Street, . . .	Mixed, .	Burner found open. Suicide and homicide.
5	Russell McAskill, . . .				
5	Helen McAskill, . . .				
7	Elizabeth Pinkham, . . .	35	Boston: 54 Astor Street, . . .	Mixed, .	Burner to gas range found open. Suicide.
8	Alice Hollarn, . . .	24	Lynn: 12 Ocean Terrace, . . .	Mixed, .	Burner found open. Accident.
9	Ellen Dunn, . . .	64	Lawrence: 26 Stafford Street, . . .	Mixed, .	Burners found open. Suicide.
11	John Hoey, . . .	35	South Boston: 181 Broadway, . . .	Mixed, .	Burner found open. Accident.
12	Sigurd Anderson, . . .	27	Boston: 557 Massachusetts Avenue, . . .	Mixed, .	Burner found open. Suicide.
15	Margaret V. Tierney, . . .	47	Winthrop: 132 Locust Street, . . .	Mixed, .	Inhaled gas through rubber tube.
18	John Conway, . . .	58	Lynn: 1021 Washington Street, . . .	Mixed, .	Burner found open. Accident.
20	Yetta Eadlstein, . . .	54	Springfield: 39 Holyoke Street, . . .	Mixed, .	Inhaled gas through rubber tube.
21	Rachel M. Pike, . . .	80	Roxbury: 4 Roxbury Terrace, . . .	Mixed, .	Burner found open. Accident.
30	Robert Anderson, . . .	65	Roxbury: 71 Bartlett Street, . . .	Mixed, .	Inhaled gas through rubber tube.
Sept. 1	Oswald M. Dahl, . . .	18	Dorchester: 148 Millet Street, . . .	Mixed, .	Inhaled gas through rubber tube.
3	Edward McPherson, . . .	30-40	Boston: 108 Merrimac Street, . . .	Mixed, .	Burner found partly open. Accident.
5	Sarah Cooper, . . .	34	Malden: 72 Garden Street, . . .	Mixed, .	Inhaled gas through rubber tube.

7	Edward Hart, . . .	82	New Bedford: 496 Purchase Street, .	Mixed, .	Burner found open. Accident.
11	Bertha D. Allen, . . .	55	Everett: 37 Belmont Street, .	Mixed, .	Burners found open. Suicide and homicide.
11	Elbridge A. Perry, . . .	11	Waltham: 18 Auburn Street, .	Mixed, .	Inhaled gas through rubber tube.
19	Emma N. Putnam, . . .	66	New Bedford: 51 Mill Street, .	Mixed, .	Burners found open. Suicide.
22	Alfred T. Charpentier, . . .	22	Malden: 26 Mount Vernon Street, .	Mixed, .	Inhaled gas through rubber tube.
25	Nellie Gerring, . . .	45	Roxbury: 64 Intervale Street, .	Mixed, .	Inhaled gas through rubber tube.
25	Harris Sidholder, . . .	70	Beverly: 9 Pierce Avenue, . .	Mixed, .	Burner found open. Suicide.
26	L. Ella Dexter, . . .	61	Lowell: Fletcher Street, . . .	Mixed, .	Burner found open. Suicide.
28	Eliza M. Taylor, . . .	80	Salem: 41 Bridge Street, . . .	Mixed, .	Inhaled gas through rubber tube.
29	Louis Weinstein, . . .	16	East Boston: 19 Brooks Street, .	Mixed, .	Burner found open. Suicide.
29	Andrea Petteti, . . .	50	Roxbury: 156 Lamartine Street, .	Mixed, .	Burner found partly open. Accident.
30	Effie Campbell, . . .	59	Cambridge: 11 Mifflin Place, . .	Mixed, .	Burner to gas stove found open.
30	Gertrude Coleman, . . .	35	Gloucester: Traverse Street, . .	Mixed, .	Burners found open. Suicide.
30	Charles A. Way, . . .	45	Southbridge: 9 River Street, . .	Water, .	Burner to gas range found open. Accident.
Oct. 3	Jennie Martindale, . . .	97	Springfield: 67 James Street, . .	Mixed, .	Overcome by gas which leaked from range.
3	Charles Martindale, . . .	67	Weymouth: 30 Commercial Street, .	Water, .	Inhaled gas through rubber tube.
3	John Reilly, . . .	72	Lowell: 41 Chapel Street, . . .	Mixed, .	Burner found open. Accident.
4	Frank Lee, . . .	51	Boston: 25 Peterborough Street, . .	Mixed, .	Inhaled gas through rubber tube.
4	John Black, . . .	56			
5	Georgia Rethman, . . .	-			

GAS (FATAL) — *Continued.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
Oct. 6	Arthur Allen, . . .	27	Lowell: 19 Hurd Street, . . .	Mixed, .	Burner found open. Accident.
7	August E. Anderson, .	-	Boston: 129 West Springfield Street, .	Mixed, .	Inhaled gas through rubber tube.
8	Eugene E. Pressey, . .	73	Worcester: 24 Stoneland Road, . . .	Mixed, .	Burner to gas heater found open. Accident.
8	Adelbert E. Wright, . .	43	Framingham: 60 Irving Street, . . .	Water, .	Burners to gas range found open. Accident.
8	Annie L. Spinney, . . .	48	South Boston: 594 East Eighth Street, .	Mixed, .	Burner found open.
10	John R. Goss, . . .	47	Malden: 50 Eastern Avenue, . . .	Mixed, .	Burner found partly open. Accident.
15	Robert D. Anderton, .	19	New Bedford: 399 Summer Street, . .	Mixed, .	Burner found open. Accident.
18	Theresa Duarte, . . .	29	New Bedford: 44 Mosher Street, . . .	Mixed, .	Burner found partly open. Accident.
18	Mary Barros, . . .	31			
19	Ernest Suttie, . . .	-	Boston: 433 Shawmut Avenue, . . .	Mixed, .	Burner found open. Suicide.
19	Albert Horowitz, . . .	-	Boston: 130 Elmo Street, . . .	Mixed, .	Burner found open. Accident.
22	Belle Chapman, . . .	70	Lowell: 511 Bridge Street, . . .	Mixed, .	Gas escaped through tube detached from heater. Accident.
22	James O'Hare, . . .	44	Chicopee: 26 Dwight Street, . . .	Mixed, .	Burner found open. Suicide.
23	Henry K. Steward, . .	86	Watertown: 46 Union Street, . . .	Mixed, .	Burner to gas stove found open. Accident.
23	James E. Williams, . .	-	Boston: 708 Tremont Street, . . .	Mixed, .	Inhaled gas through rubber tube.
23	William J. Hogan, . .	-	Boston: 23 Alexander Street, . . .	Mixed, .	Burner found open.

26	John Stewart, . . .	53	Quincy: Wollaston Parkway, . . .	Mixed, .	Gas escaped from disconnected heater.
26	Edward Pinnington, . . .	23			
27	William Vassile, . . .	37	New Bedford: 72 School Street, . . .	Mixed, .	Burner found open. Suicide.
28	Samuel I. Chase, . . .	43	Chelsea: 114 Arlington Street, . . .	Mixed, .	Burner found open. Suicide.
30	Pasquale Vivenzi, . . .	46	Springfield: 55 Margaret Street, . . .	Mixed, .	Burner found open. Accident.
30	Eugene Collins, . . .	55	Lynn: Lynn Yacht Club, . . .	Mixed, .	Burner found open. Suicide.
Nov. 1	Edward Worthington, . . .	54	Watertown: 9 Lexington Street, . . .	Mixed, .	Burner to gas stove found open. Accident.
1	Maurice Rodh, . . .	80	Lawrence: 13 Hall Street, . . .	Mixed, .	Inhaled gas through rubber tube.
3	Maurice Klein, . . .	25	Cambridge: 15 Norfolk Street, . . .	Mixed, .	Inhaled gas through rubber tube.
4	Raymond Hutchins, . . .	25	Boston: 14 Eliot Street, . . .	Mixed, .	Burner found open. Accident.
7	Nellie Goggin, . . .	36	New Bedford: 80 State Street, . . .	Mixed, .	Burners to heater found open. Accident.
7	Patrick Cain, . . .	44	Saugus: 42 Chestnut Street, . . .	Mixed, .	Burner found open. Suicide.
8	Andrew Gibson, . . .	-	Boston: 201 West Springfield Street, . . .	Mixed, .	Burner found open.
12	Ernest Cote, . . .	35	New Bedford: 1356 Purchase Street, . . .	Mixed, .	Burner to heater found open. Accident.
12	Grace Cote, . . .	30			
12	Mary Roache, . . .	65	Boston: 123 West Concord Street, . . .	Mixed, .	Burner found open. Accident.
16	Michael Raschilla, . . .	62	Pittsfield: 47 Pearl Street, . . .	Mixed, .	Burner found partly open. Accident.
18	Joseph Andrews, . . .	52	Chelsea: 23 Division Street, . . .	Mixed, .	Burner found partly open. Accident.
21	Sarah Ginsberg, . . .	70	Boston: 24 Phillips Street, . . .	Mixed, .	Burners found open. Accident.

GAS (FATAL) — *Concluded.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
Nov. 21	Andrew Lingren, .	59	Beverly: 30 Pleasant Street, .	Mixed, .	Overcome by carbon monoxide generated by gas heater in closed room.
22	Doctor R. Dewhurst, .	69	New Bedford: 48 Vine Street, .	Mixed, .	Burner found open. Suicide.
22	Catherine O'Neil, .	76	Springfield: 358 Walnut Street, .	Mixed, .	Burner to gas stove found open. Accident.
23	Moise Picard, .	35	Haverhill: 28 Emerson Street, .	Water, .	Wall burner and that on heater found open. Accident.
23	James St. John, .	19	Brockton: 34 Johnson Square, .	Mixed, .	Burner found partly open. Accident.
25	Alice Hogan, .	19	Boston: 6 Esmond Street, .	Mixed, .	Burner found open. Accident.
27	Patrick Callahan, .	73	Lynn: 341 Washington Street, .	Mixed, .	Burner found partly open. Accident.
28	Theresa Lacause, .	20	Boston: 149 Endicott Street, .	Mixed, .	Burner found partly open. Accident.
28	Mary Lacause, .	17			
29	Amelia Loesch, .	37	Jamaica Plain: 151 Lamartine Street, .	Mixed, .	Gas escaped from tube detached from stove. Accident.
29	George Bernhardt, .	57	Springfield: 846 Carew Street, .	Mixed, .	Burner to gas stove found open. Accident.

GAS (NON-FATAL).

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
Jan. 2	Eugene Timmons, .	70	Roxbury: 22 Valentine Street, .	Mixed, .	Burner found open. Accident.
2	Mary Timmons, .	54			
3	Harriet Regal, .	18	Fitchburg: 50 North Street, .	Mixed, .	Gas escaped through pipe disconnected from heater.

12	Charles Pairor,	.	—	East Boston: 284 Princeton Street,	.	Mixed,	Burner to heater found open. Accident.
12	Margaret McDonald,	.	—				
13	Hannah Cottier,	.	65	East Boston: 70 London Street,	.	Mixed,	Gas escaped from tube disconnected from hot plate.
14	Three children of Theodore Lebert.	.	—	North Adams: Gallup Street,	.	Water,	Were slightly overcome by gas when burner to stove was opened by one of them.
17	William Jaruolowski,	.	28	Chicopee Falls: 61 Court Street,	.	Mixed,	Gas escaped from open burner when coin had been placed in prepayment meter.
17	Mary Furlong,	.	74	East Boston: 24 Eutaw Street,	.	Mixed,	Burner found open. Accident.
17	John McAnrue,	.	45	Boston: 25 East Canton Street,	.	Mixed,	Burner found open. Accident.
18	James H. Draper,	.	—	Wakefield: Gas Plant,	.	Mixed,	While connecting pipe was overcome by escaping gas.
18	John Freeman,	.	50	Roxbury: 9 Linwood Square,	.	Mixed,	Burner found open. Accident.
20	Daniel Glynn,	.	70	Roxbury: 175 Ruggles Street,	.	Mixed,	Burner found open. Accident.
21	Solomon Boutillier,	.	60	Gloucester: 295 Main Street,	.	Water,	Gas escaped from open burner when coin was placed in prepayment meter.
21	France: Golden,	.	21	Fall River: 340 Bedford Street,	.	Mixed,	Burner to gas range found open. Accident.
21	Hermolene Castro,	.	30	South Boston: 21 Thomas Park,	.	Mixed,	Gas escaped from heater improperly connected with fixture.
22	Sarah Gentis,	.	75	Haverhill: 33 Main Street, Bradford District.	.	Water,	Burner to gas range found open. Accident.
22	Barbara Wadman,	.	12	Jamaica Plain: 709 Centre Street,	.	Mixed,	Burners to gas range found open. Accident.
23	Antonio Alves,	.	32	Boston: 22 Hanover Avenue,	.	Mixed,	Burner found open. Antonio Vicente asphyxiated at same time.
23	Walter Kimball,	.	47	Boston: 56 Fayette Street,	.	Mixed,	Burner found open. Accident.
25	Gerald Faulkner,	.	17	West Roxbury: 25 Danforth Street,	.	Mixed,	Burner to gas heater found open. Accident.
27	Daniel Glenn,	.	79	Roxbury: 175 Ruggles Street,	.	Mixed,	Burner found open. Accident.
29	John Haley,	.	52	Boston: 32 Ash Street,	.	Mixed,	Burner found open. Accident.

GAS (NON-FATAL) — *Continued.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
Jan. 31	Ellen Lonergan, .	70	South Boston: 571 Third Street, .	Mixed, .	Gas escaped from tube disconnected from stove.
Feb. 3	Charles F. Williams, .	45	Malden: 55 Willard Street, .	Mixed, .	Burners found open. Accident.
4	Margaret Fratus, .	35	East Boston: 72 Wadsworth Street, .	Mixed, .	Burner found open. Attempted suicide.
4	John Donahue, .	—	Worcester: 27 Carroll Street, .	Mixed, .	Burner found open. Circumstances indeterminate.
6	James Mann, .	—	Winthrop: corner Shirley and Revere streets.	Mixed, .	Company employee. Overcome while working on gas governor.
11	Eugene Metcalf, .	58	Allston: 22 Highgate Street, .	Mixed, .	Inhaled gas through rubber tube.
12	Luke Curran, .	66	Boston: 382 Hanover Street, .	Mixed, .	Burner found open. Accident.
12	Joseph Barofsky, .	11	East Boston: 225 Chelsea Street, .	Mixed, .	Burner found open. Accident.
12	David Barofsky, .	17			
13	Ida Werbloff, .	—	Malden: 187 Bryant Street, .	Mixed, .	Headache caused by gas leaking from main.
13	Mrs. Greenlaw, .	—	Lynn: 28A Chestnut Street, .		
13	Mrs. Hurlburt, .	—	Lynn: 29 Chestnut Street, .	Mixed, .	Gas entered houses from broken main.
13	Mrs. McSwiggen, .	—			
16	Jason Stanford, .	4	Springfield: 114 State Street, .	Mixed, .	Gas leaked from heater.
16	Walter Stanford, .	5			
18	Harry Hayes, .	32	Malden: 465 Lynn Street, .	Mixed, .	Claimed headache due to gas from leaking main.
23	Frank Gowan, .	36	Boston: 40 Tennyson Street, .	Mixed, .	Burner found open. Attempted suicide.

24	Harry V. Rogers,	.	—	New Bedford: 36 Linden Street,	.	Mixed,	Burner found open. Accident.
27	Walter McLean,	.	71	Boston: 44 Carver Street,	.	Mixed,	Burner found open. Accident.
28	Frederick D. Brooks,	.	25	Dorchester: 5 Rice Street,	.	Mixed,	Burner to heater found open. Accident.
March 1	John J. Crowe,	.	—	Malden: 193 Salem Street,	.	Mixed,	Headache due to gas leaking from defective burner.
1	Charles W. Currie,	.	67	Boston: 7 Hanson Street,	.	Mixed,	Burner found partly open. Accident.
2	Dr. B. I. Lawley,	.	—	Arlington: 689 Massachusetts Avenue,	.	Water,	Overcome by fumes from gas water heater.
2	Mrs. B. I. Lawley,	.	1				
2	Martha Lawley,	.	.	Lawrence: 423 Essex Street,	.	Mixed,	Burners found open. Attempted suicide.
4	George Rostam,	.	—				
9	Charles Russo,	.	39	Boston: 382 Hanover Street,	.	Mixed,	Burner found open. Attempted suicide.
11	Millo Liggien,	.	—	East Boston: 166 Cottage Street,	.	Mixed,	Overcome by gas from a leaking pipe.
11	Nellie Pettina,	.	—				
11	Jeremiah Dillon,	.	—				
11	Philip Leahy,	.	—				
11	Peter J. Dunn,	.	—	Dorchester: in front of 411 Dorchester Avenue.	.	Mixed,	Overcome while at work in a manhole.
11	Jacob Binninger,	.	—				
11	Alexander Mann,	.	—				
17	Child of Mary Fotopoulos,	.	3	Springfield: 59 Park Street,	.	Mixed,	Gas escaped from tubing disconnected from stove.
17	Child of Mary Fotopoulos,	.	18				

1 Months.

GAS (NON-FATAL) — Continued.

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
March 17	Alphonso Storella, .	68	Boston: 28 Fleet Street, . . .	Mixed, .	Burner found open. Accident.
19	Thomas Martell, .	45	Roxbury: 77 Mt. Pleasant Avenue, .	Mixed, .	Burner to heater found open. Accident.
20	Ella N. Tilton, .	55	Melrose: 470 Lebanon Street, . . .	Mixed, .	Headache and other illness due to gas from leaking pipe.
20	Joseph M. Laffin, .	25	Lynn: 9 Orchard Street, . . .	Mixed, .	Burner found partly open. Accident.
25	George A. Taylor, .	—	Leominster: 77 Mechanic Street, . .	Mixed, .	Burner found open. Accident.
27	George Bergeron, .	25	Revere: 63 Centennial Avenue, . .	Mixed, .	Burner found open. Attempted suicide.
28	John F. Brown, .	—	Marblehead: Green Street, . . .	Mixed, .	Burners to gas range found open. Accident.
28	Mrs. J. Crossman, .	—	Medford: 6 Manning Street, . . .	Mixed, .	Hair and eyebrows singed by flames due to explosion in oven.
April 1	Isadore Pilsc, . .	—	Southbridge: 19 Crystal Street, . .	Mixed, .	Overcome by gas from tank water heater.
1	Carrie Woodworth, .	—	Dalton: Warren Avenue, . . .	Mixed, .	Burner to gas range found open. Accident.
2	Lillian Dewithie, .	—			
2	Julia Dewithie, .	—	Springfield: 41 Ferry Street, . . .	Mixed, .	Gas escaped from open burner after coin was placed in prepayment meter.
2	Mary Dewithie, .	—			
2	— Dewithie, .	6			
3	Elizabeth Goldstein, .	52	Malden: 123 Webster Street, . . .	Mixed, .	Overcome by gas from broken fixture.
4	Mary Techibel, .	79	New Bedford: 140 Adams Street, . .	Mixed, .	Burners found open. Attempted suicide.

4	Onie Hall,	.	.	.	—	Beverly: 27 West Dane Street,	Mixed,	Overcome by gas from disconnected hot plate.
5	Mr. Weinstein,	.	.	.	—	Boston: 49 Lowell Street,	Mixed,	Burner found open. Accident.
9	Louis Sudhalter,	.	.	.	65	Boston: 64 Intervale Street,	Mixed,	Burner found open. Attempted suicide.
10	William G. Di Vinutti,	.	.	.	20	Everett: 9 Timothy Avenue,	Mixed,	Inhaled gas through metal tube. Attempted suicide.
17	Joseph Furbush,	.	.	.	36	Everett: 17 Upland Road,	Mixed,	Gas escaped from broken fixture.
17	Daniel G. Claire,	.	.	.	8	Dorchester: 22 South Munroe Terrace,	Mixed,	Burner found open. Accident.
17	George E. Claire,	.	.	.	10		Mixed,	Burners found open. Attempted suicide.
19	Marion Burke,	.	.	.	30	Haverhill: 64 Emerson Street,	Water,	Burners found open. Attempted suicide.
19	John F. Palmer,	.	.	.	67	Boston: 306 Shawmut Avenue,	Mixed,	Burner found open. Accident.
19	Mary Grant,	.	.	.	45		Mixed,	Burner found open. Accident.
20	Frank P. Martin,	.	.	.	—	Roxbury: 15 Brook Avenue,	Mixed,	Burner found open. Attempted suicide.
22	Michael Shanahan,	.	.	.	62	Boston: 22 Green Street,	Mixed,	Burner found open. Accident.
24	Luella F. Wymann,	.	.	.	70	Fitchburg: 9 Park Street,	Mixed,	Burner to gas stove found partly open. Accident.
27	John Ball,	.	.	.	55	Brockton: Hotel Shepley, West Elm Street.	Mixed,	Inhaled gas through rubber tube.
29	Mrs. George Haley,	.	.	.	—	Lawrence: 40 Milton Street,	Mixed,	Burner found open. Accident.
May 1	Laura Bowley,	.	.	.	18	Lynn: 5 Pearl Street,	Mixed,	Burner found open. Attempted suicide.
2	Benjamin H. Stevens,	.	.	.	71	Marblehead: 5 Beacon Street,	Mixed,	Burner to gas range found partly open. Accident.
4	Patrick Donnellon,	.	.	.	—	Boston: 28 Sharon Street,	Mixed,	Burner found open. Accident.
4	Margaret Keehlvetter,	.	.	.	—		Mixed,	Burner found open. Accident.

GAS (NON-FATAL) — *Continued.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
May 6	Frank Speco, . . .	—			
6	Mrs. Frank Speco, . . .	—	Agawam,	Mixed, .	Burner found partly open. Accident.
6	Miss Speco,	—			
8	Nicholas Pearson, . . .	55	Boston: 5 Staniford Place, . . .	Mixed, .	Burner found open. Attempted suicide.
10	Fred C. Tenny,	—	Somerset: Pottersville,	Mixed, .	Burner to gas stove found open.
12	Anna Pottler,	14	Boston: 30 Valentine Street, . . .	Mixed, .	Gas escaped from leaky tube connecting gas range.
13	Hugh Driscoll,	—	Lynn: 49 Collins Street Terrace, . .	Mixed, .	Burner to gas heater found open. Accident.
13	John Scheib,	27	Boston: 54 Howard Street,	Mixed, .	Burner found open. Accident.
13	Clarence E. Pinkerton, . .	23			
15	Thomas P. Woods,	36	Roxbury: 13 North Avenue,	Mixed, .	Burner found open. Attempted suicide.
15	Matthew Gilligan,	35	Boston: corner Eustis Street and Harrison Avenue.	Mixed, .	Company employee. While hunting for a leak in a trench was overcome by gas.
15	Archibald A. Niblock, . . .	50	Boston: 352 Shawmut Avenue, . . .	Mixed, .	Burner found open. Accident.
17	Michael Winterson,	55	Jamaica Plain: 72 Mozart Street, . .	Mixed, .	Burner to gas range found open. Accident.
19	Madeline Ostermeyer, . . .	16	Revere: 282 Revere Street,	Mixed, .	Mrs. Winterson asphyxiated at same time.
19	Ellen Donahue,	75	South Boston: 172 West Eighth Street,	Mixed, .	Burners to gas stove found open. Attempted suicide.
20	Evelyn Bolei,	30	Boston: 87 St. Stephen Street, . . .	Mixed, .	Burner found open. Accident. Inhaled gas through rubber tube.

21	William Love, .	-	Springfield: 548 Main Street, .	Mixed, .	Burner found open. Attempted suicide.
21	Eliza Belanger, .	36	Holyoke: 153 Main Street, .	Mixed, .	Burner found open. Accident. Philias Goyette asphyxiated at same time.
25	Walter Hale, .	63	Springfield: 33 Grace Street, .	Mixed, .	Burner found open. Attempted suicide.
29	Betty Heywood, .	79	Fall River: 322 Brownell Street, .	Mixed, .	Burner to gas stove found open. Accident.
30	Randall Thurston, .	22	Fall River: 111 Brayton Avenue, .	Mixed, .	Burner found open. Suicide.
June 2	Harold Smith, .	28	Worcester: 111 Beacon Street, .	Mixed, .	Burner found open. Attempted suicide.
8	John B. Wright, .	-	Beverly: 21 West Dane Street, .	Mixed, .	Burner found partly open. Accident.
9	Wallace Chamberlain, .	-	Springfield: 43 Franklin Street, .	Mixed, .	Gas escaped from tubing detached from gas stove.
10	William Hobbs, .	26	Springfield: 73 Vernon Street, .	Mixed, .	Burner found open. Attempted suicide.
10	Cora McKenney, .	48	Lynn: 169 Beacon Hill Avenue, .	Mixed, .	Burner found open. Accident.
10	John H. Holden, .	50	New Bedford: 531 South Second Street, .	Mixed, .	Burners found open. Attempted suicide.
10	Antonio Damacio, .	-	Boston: 8 Prince Street, .	Mixed, .	Burner found open. Accident.
11	Amelia Levine, .	50	Brockton: 11 Temple Street, .	Mixed, .	Burner to gas stove found open. Attempted suicide.
12	John Soucy, .	45	Haverhill: 6 Little River Street, .	Water, .	Burner found partly open. Accident.
13	Mrs. P. E. Gale, .	-	Medford: 252 Arlington Street, .	Mixed, .	Hair and eyebrows slightly singed by exploding gas from oven burners.
18	Arthur Guilford, .	-	Brookline: Beacon Street corner Deerfield, .	Mixed, .	Overcome while working in manhole.
20	Florence E. Dubuque, .	37	Holyoke: 331 High Street, .	Mixed, .	Burner found open. Attempted suicide.
22	Margaret Clark, .	75	Roxbury: 313 Roxbury Street, .	Mixed, .	Gas escaped from tube connecting gas stove with burner. Accident.
24	William Daley, .	35	New Bedford: 185 Chancery Street, .	Mixed, .	Burner found open. Accident.
25	Angelina Dorso, .	-	East Boston: 309 Sumner Street, .	Mixed, .	Burner found open. Accident.

GAS (NON-FATAL) — Continued.

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
June 28	William B. Howes, .	-	Brookton: 116 Belair Street, .	Mixed, .	Burners found open. Attempted suicide.
29	Luke Richards, .	63	Holyoke: 47 Newton Street, .	Mixed, .	Burner to gas stove found open. Accident.
29	John Quinn, .	-	Haverhill: 14 Bartlett Street, .	Water, .	Slightly overcome by gas from range burner.
29	Mrs. John Quinn, .	-			
29	William Sweeney, .	5			
30	Joseph Wilson, .	-	Fall River: 105 Chace Street, .	Mixed, .	Gas escaped from detached tubing.
30	Mrs. Joseph Wilson, .	-			
July 1	Harris Rutman, .	55	Worcester: 10 Mott Street, .	Mixed, .	Burner found open. Attempted suicide.
4	J. Gallagher, .	37	Brookline: 61 Heath Street, .	Mixed, .	Cut and burned when a Ruud heater exploded due to lighting escaping gas.
11	Gabriele Macarelli, .	-	Medford: 75 Newbern Avenue, .	Mixed, .	Made ill by gas from leaking fixture.
12	Sarah Hastings, .	-	Revere: 249 Beach Street, .	Mixed, .	Overcome by gas leaking from end of tube.
12	Susan Hastings, .	-			
18	Anna M. Abbott, .	84	Worcester: 104 May Street, .	Mixed, .	Gas escaped from loosened tubing.
20	Emily Cariebe, .	14	Pittsfield: 14 Daniels Avenue, .	Mixed, .	Burner found partly open. Accident.
29	Rose Joseph, .	9			
29	Manuel Joseph, .	5	New Bedford: 40 Rogers Street, .	Mixed, .	Burners found open. Probably attempted homicide.
29	John Joseph, .	2			

30	Louis Sudhalter, .	65	Roxbury: 64 Intervale Street, .	Mixed, .	Inhaled gas through rubber tube.
31	Mrs. Malvin Myott, .	25	Lawrence: 33 Doyle Street, .	Mixed, .	Burners to gas stove found open. At- tempted suicide.
Aug. 3	John O. Johnson, .	28	Brockton: 1512 Main Street, .	Mixed, .	Burner found open. Attempted suicide.
4	E. Kenneth Ervin, .	-	Everett: 43 Clinton Street, .	Mixed, .	Gas escaped from leaky fixture.
8	Etta M. Gilmore, .	63	Brighton: 134 Englewood Avenue, .	Mixed, .	Burner found open. Attempted suicide.
8	Eli Taylor, .	-	Attleboro: 106 Forest Street, .	Mixed, .	Burner found open. Accident.
8	Sarah F. Taft, .	36	Brockton: 118 Lyman Street, .	Mixed, .	Inhaled gas through rubber tube.
17	Nora Lyons, .	31	Brockton: 62 Pleasant Street, .	Mixed, .	Inhaled gas through rubber tube.
21	Mary John, .	70	Haverhill: 35 Lewis Street, .	Water, .	Burner found open. Accident.
24	Margaret Markee, .	-	Cambridge: 26 Moore Street, .	Mixed, .	Burner to hot plate found open. Accident.
30	Charles Bushman, .	-	Malden: 262 Main Street, .	Mixed, .	Made ill by gas leaking from high pressure main.
Sept. 8	Janet Sinclair, .	-	Malden: 139 Salem Street, .	Mixed, .	Burner found open. Accident.
8	Stella Haynes, .	24	Chelsea: 11 Chestnut Street, .	Mixed, .	Burner found open. Attempted suicide.
8	Carl Gray, .	-	Lynn: 92 Clarendon Avenue, .	Mixed, .	Burner found open. Indeterminate.
8	James H. Dowling, .	60	Waban: 115 Avalon Road, .	Mixed, .	Gas escaped from broken pipe in cellar.
12	Clyde W. McKay, .	-	Lynn: Hotel Pearl,	Mixed, .	Burner found open. Indeterminate.
16	Jeremiah Donovan, .	32	Lynn: 39 High Street, . . .	Mixed, .	Burner found partly open. Accident.
17	Cornelius Sweeney, .	22	New Bedford: 1005 County Street, .	Mixed, .	Burner found open. Accident.
26	James Adamson, .	7	Revere: 83 Baker Avenue, . .	Mixed, .	Gas escaped from rubber tube connected to hot plate.
29	William Cox,	48	Boston: 14 Lynde Street, . .	Mixed, .	Burner found open. Accident.

GAS (NON-FATAL) — Continued.

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
Oct. 4	Jennie Puliafito, .	28	Revere: 585 Malden Street, .	Mixed, .	Burner to gas stove found open. Accident.
4	— Puliafito, .	18			
6	Otto Valente, .	30	Cambridge: 393 Gore Street, .	Mixed, .	Burner found partly open. Accident.
7	Joseph Allen, .	—	Gloucester: 80 Middle Street, .	Mixed, .	Burners found open. Attempted suicide.
7	Fred Gaylord, .	—	Springfield: 30 Congress Street, .	Mixed, .	Was overcome by gas while connecting a range.
8	Austin Purdy, .	—			
8	Fred Goodwin, .	—	Haverhill: 166 Merrimack Street, .	Water, .	Received cuts and bruises and other injuries due to an explosion of gas in a bakery oven.
8	Mr. Marshall, .	—			
11	George Green, .	—	Boston: 13 Winsor Street, .	Mixed, .	Gas leaked from pipe on wall.
13	Patrick Donoghue, .	50	Springfield: 14 Mattoon Street, .	Mixed, .	Overcome by gas from leaking pipe.
13	Matewsky Karwaski, .	36	Lynn: 8 Ray Street, .	Mixed, .	Burner found open. Attempted suicide.
14	Margaret McGrath, .	—	Brockton: 21 East Market Street, .	Mixed, .	Burners found open. Attempted suicide.
15	Frank Austin, .	30	Worcester: in front of 4 Dix Street, .	Mixed, .	Company employee. Overcome by gas while digging trench.
19	Florence Coffin, .	26	Haverhill: 48 Pecker Street, .	Water, .	Burner found open. Attempted suicide.
23	John Colon, .	21	Boston: 1038 Washington Street, .	Mixed, .	Burner found open. Accident.
23	Sarah Booker, .	73	East Boston: 253 Lexington Street, .	Mixed, .	Burner to gas stove found open. Attempted suicide.

23	Annie Sullivan,	.	.	.	Cambridge: 26 Essex Street,	.	Mixed,	Burner found partly open. Accident.
23	Gertrude Bristol,	.	.	38	.	.	.	.
24	John Murphy,	.	.	55	Hyde Park: 17 Dana Street,	.	Mixed,	Burner found open. Accident.
25	Mary Harris,	.	.	-	Springfield: 65 Vernon Street,	.	Mixed,	Burner found partly open. Accident.
30	Sarah Steward,	.	.	56	Worcester: 49 Irving Street,	.	Mixed,	Gas leaked from stove. Accident.
Nov. 4	Alma Joyal,	.	.	39	Lowell: 96 Worthen Street,	.	Mixed,	Burner found open. Accident.
5	Kitty S. Chapin,	.	.	42	Springfield: Bowles Street,	.	Mixed,	Burner found open. Attempted suicide.
14	Ella G. Blanchard,	.	.	4	Melrose: 49 South Avenue,	.	Mixed,	Slightly overcome by carbon monoxide generated by gas heater in closed room.
14	William L. Blanchard,	.	.	3	.	.	.	.
16	Mae Jerome,	.	.	19	Boston: 683 Massachusetts Avenue,	.	Mixed,	Burner found open. Accident.
17	Frank Austin,	.	.	30	Worcester: in front of 44 Proctor Street,	.	Mixed,	Company employee. Overcome by gas while working on service connection.
17	Gertrude Clark,	.	.	55	West Roxbury: 616 Hyde Park Avenue,	.	Mixed,	Burner to gas stove found open. Accident.
17	Ernest Grimley,	.	.	29	Worcester: 311 Main Street,	.	Mixed,	Company employee. When lighting an automatic heater gas ignited, injuring his eyes.
18	Clarence E. Gesner,	.	.	-	.	.	.	.
18	Thomas Green,	.	.	-	Springfield: 587-589 North Street,	.	Mixed,	Employees of the fire department overcome by gas when flames burned meter connection in cellar where they were on duty.
18	Charles Schultz,	.	.	-	.	.	.	.
19	Alice Jeffers,	.	.	80	Lynn: 429 Essex Street,	.	Mixed,	Burner to gas stove found partly open. Accident.

1 Months.

GAS (NON-FATAL); — Concluded.

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
Nov. 22	Florence Shepherd, .	3½	Brockton: 11 Hamlet Street, .	Mixed, .	Burner to gas stove found open. Accident.
22	Thomas Shepherd, .	1			
22	Esther McGran, .	—	Roxbury: 205 Heath Street, .	Mixed, .	Overcome by gas escaping from pipe disconnected from meter in cellar.
22	Edward McGran, .	—			
24	Mandello De Roubles, .	14	Worcester: 7 Camassa Terrace, .	Mixed, .	Gas escaped from leaky fixture.
24	Reggio De Roubles, .	10			

ELECTRIC (FATAL).

Date.	NAME.	Age.	Address.	Remarks.
Jan. 18	Clarence Proctor, .	25	Lunenburg: near Leominster town line at Whalom.	Received fatal shock when telephone wire he was repairing came in contact with light wire.
April 28	Ali Hassan Noser, .	49	Lowell: Brookfield Woolen Company's mill.	Received a fatal shock when grasping lever of automatic starter to put on power.
30	Daniel Ahearn, .	39	Palmer: Foundry Street, .	Company employee. Accidentally electrocuted while working on a pole by coming in contact with a wire carrying 2,300 volts.
30	William Koenig, .	33	Heath: Tower No. 51 of New England Power Company.	Company employee. While changing guy wire received a shock due to ground wire devices coming in contact with live wire, was thrown down and neck broken by striking on cross brace of tower.

May	9	Earl G. Williams,	Wakefield: corner of Mechanic and Greene streets.	23	Company employee. While working on a pole came in contact with wire carrying 4,600 volts.
	18	Joseph Stefanik,	Chicopee: Chicopee River near Dwight Manufacturing Company.	22	Steel fishing rod came in contact with high tension wire.
June	11	William I. Bisbee,	Granby: Tower 250 of Turners Falls Power and Electric Company.	22	Company employee. Electrocutted while testing power wires.
July	1	William Fitzgerald,	Dedham: Village Avenue,	28	Took hold of live wire and received fatal shock.
	18	Albert Labonte,	Brookfield: Spencer switch tower,	23	Company employee. Was on ground holding rope and part of electricity which arced from conductor to pulley traveled down the rope, killing him.
	28	Dominick Lamberti,	Malden: 31 Franklin Court,	39	Received fatal shock from coal chute connected with scoop conveyor and operated by 550-volt three- phase motor.
Aug.	22	Chauncey L. Hughes,	North Walpole: Main Street,	27	Company employee. While changing construction to new pole came in contact with 2,300-volt wire.
	27	Richard Meade,	Weston: Conant Road,	23	Received a fatal shock when he attempted to remove a live wire which was burning a tree.
Sept.	3	Morris Cohen,	Worcester: factory of Crompton & Knowles.	30	Received fatal shock when he came in contact with live wire.
	8	William J. Sheehan,	Newburyport: 3 Charles Street,	34	Came in contact with fire alarm wire which had been crossed by a live electric wire.
Oct.	6	Roy E. Smith,	Leominster: 39 Spruce Street,	21	Was connecting extension cord to lamp socket when a current of 2,300 volts passed through his body, due to a secondary entering building, crossing a primary wire of this voltage.
	6	Sylvester J. McCluskey,	Lynn: 406 Broad Street,	45	Received fatal shock when he took hold of rail of coal truck which had been forced up against naked wires.
	6	James H. Brown,	Cambridge: 242 First Street,	-	Was electrocuted when he took hold of electric cable while helping to move coal loader attached to said cable.
	28	Richard E. Munger,	Auburn: Central Street,	11	Was electrocuted when he grasped a barbed wire charged by contact with high tension electric light wire.

ELECTRIC (NON-FATAL).

Date.	NAME.	Age.	Address.	Remarks.
Jan. 11	E. Everett Chaney, . .	30	Walpole: Stone and Diamond streets, .	Company employee. While at work received electric shock.
13	Richard F. Fardy, . .	20	South Boston: 776 Summer Street, .	Company employee. Received shock, causing burns on right arm.
27	Alfred F. Blackwell, . .	41	Boston: Chauncy Street station of Edison Company.	Company employee. Caused short circuit, burning face, right forearm and hand.
Feb. 1	Mell Davidson, . .	-	South Boston: 776 Summer Street, .	Caused short circuit, receiving burns on right hand.
2	Arthur H. Stevens, . .	19	Boston: 3 Head Place, . .	Company employee. Received burns on right hand.
19	West Dennis, . .	-	Norwood: Edison Electric Illuminating Company's station.	Both received burns on face, neck and right hand.
19	Daniel Whitehouse, . .	-		
March 1	Leo P. Brennan, . .	32	Boston: Causeway Street near Portland,	Company employee. Caused short circuit and resulting flash affected both eyes.
9	William G. Alexander, . .	48	South Boston: 776 Summer Street, .	Company employee. Caused short circuit and left forearm burned.
15	William I. Wright, . .	-	Fitchburg: Parkhill Manufacturing Company.	Thought to have deliberately come in contact with switchboard and received serious burns.
24	A. McNeil, . .	-	Somerville: Mystic Avenue, . .	Caused short circuit, the flash from which injured both eyes.
April 10	Clinton A. Fish, . .	22	Walpole: station of Edison Electric Illuminating Company.	Company employee. Received burns on both forearms.
15	Sumner W. Bearse, . .	31	Roslindale: station of Edison Electric Illuminating Company.	Company employee. Received burns on back of right hand.
May 1	Frederick Marenan, . .	39	South Boston: 776 Summer Street, .	Company employee. Caused short circuit and received burns on face and right hand.
6	George A. Oldford, . .	-	Boston: Chauncy Street station of Edison Electric Illuminating Company.	Caused short circuit and received burns on left hand.
19	John L. Wheatley, . .	19	Boston: 55 Chatham Street, . .	Company employee. Caused short circuit and received burns on left hand.
June 6	Kenneth C. Clarke, . .	18	Hopkinton: station of Edison Electric Illuminating Company.	Company employee. Caused short circuit and received burn on right wrist.

6	Newton Berry,	.	.	-	Dorchester: Quincy and Bowdoin streets,	Received burns on chest and forearm.
16	Mrs. G. N. Ash,	.	.	-	Waltham: 403 Crescent Avenue, .	While turning on electric light received shock, rendering her unconscious.
19	William Governor,	.	.	19	South Boston: 776 Summer Street, .	Company employee. Caused short circuit and received flash in left eye.
22	May M. Thomas,	.	.	31	Dorchester: Central Avenue substation,	Company employee. Received slight burns on hands.
25	George R. Ericson,	.	.	11	Somerville: 10 Morrison Place, .	Received slight shock when he took hold of service pipe.
26	Frank H. Sheppard,	.	.	22	South Boston: 776 Summer Street, .	Company employees. Caused short circuit, receiving burns on foreheads and hands.
26	Albert Yanda, .	.	.	40		
July						
2	Anna Chisholm,	.	.	25	Boston: 68 Stuart Street, .	Company employee. Caused short circuit and received burns on right hand.
3	Raymond A. Young,	.	.	31	Boston: 776 Summer Street, .	Company employee. Caused short circuit and received flash burn on right side of face.
5	Herbert W. Leavitt,	.	.	25	Boston: Atlantic Avenue garage of Edison Electric Illuminating Company.	Company employee. Caused short circuit and burned right hand.
7	Reginald Stevens,	.	.	-	Weston: Central Avenue, .	Company employee. Received shock and burn on right groin.
9	Edward G. Clare,	.	.	-	Westfield: Elm Street opposite Emery,	Company employee. While in a manhole came in contact with 2,500 to 3,500 volt wire of high amperage and received a shock and serious burns on both hands.
9	Frank Spink, .	.	.	-	North Adams: station of company, .	Company employee. While cutting over some electric wires at switchboard came in contact with a 6,300-volt wire and both hands were badly burned.
15	Mrs. Alex. Cohen,	.	.	-	Mattapan: 43 Denning Road, .	Burned when cord burned off spiral spring at terminal of iron.
16	Harold F. Dingley,	.	.	28	Waltham: 100 Pine Street, .	Company employee. Received burn on right thumb.
23	Sylvester E. Brown,	.	.	-	Swampscott: 114 Norfolk Avenue,	Company employee. While climbing pole to swing wire away from tree received shock in both hands and fell to ground, breaking three ribs and fracturing hip.
29	Frank E. Dow,	.	.	-	Malden: Cunningham Grain Elevator, Chilton Street.	Company employee. Caused short circuit when removing wire from meter and burned right hand.

ELECTRIC (NON-FATAL) — *Concluded.*

Date.	NAME.	Age.	Address.	Remarks.
July 31	George C. Voious, .	-	Boston: 773 Washington Street, .	Received flash burn while investigating smoke.
Aug. 1	Mr. Ryan, .	-	Boston: 584 Tremont Street, .	While handling lead water pipe received slight shock.
1	Joseph F. Mellor, .	36	Boston: 5 Commercial Wharf, .	Company employee. While placing voltmeter leads across a meter burned all fingers of right hand.
27	Philip Patrick, .	5	Chelsea: alley from 81 Cherry Street, .	Received a shock when he took hold of live service wire.
27	Minnie Resnick, .	-	Roxbury: 570 Blue Hill Avenue, .	Burned while using electric iron.
30	Hugh T. Ross, .	33	Brighton: Academy Hill Road near Washington Street.	Company employee. Received electrical burns on right leg and hand.
Sept. 8	Joshua Robinson, .	-	Salisbury Beach, .	While shingling a roof became entangled in electric light wires and received shock and very severe burns.
16	Benjamin Rubin, .	-	Boston: 33 Green Street, .	Burned on face by flames which flashed from hole.
29	H. Kat, .	-	Malden: Bryant Street near Suffolk Square.	Received shock when opening door of trolley car, trolley wire being burned off by electric light wire.
Oct. 9	William F. Chambers, .	35	Dorchester: 239 Blue Hill Avenue, .	Company employee. Caused short circuit, receiving burns on left hand.
15	Walter Fairbanks, .	44	Dedham: Edison substation, .	Company employee. While working on lightning arresters received multiple burns.
21	John J. Currie, .	28	Boston: 15 Beacon Street, .	Company employee. Caused short circuit and received slight burns on right hand.
31	Carl Amundsen, .	33	Dorchester: 1165 Massachusetts Avenue, .	Company employee. Caused short circuit and received burns on right hand.
Nov. 20	Allen G. Smith, .	27	South Boston: 776 Summer Street, .	Company employee. Received burns on right hand.

APPENDIX J. — NEW LEGISLATION OF 1919 RELATING TO GAS, ELECTRIC AND WATER COMPANIES.

ACTS.

GENERAL ACTS, CHAPTER 20.

An Act relative to Expenditures by Heads of Departments and Other Officials of the Commonwealth in Advance of Appropriations.

Whereas, There is no law in force authorizing the various departments of the commonwealth to expend money for current expenses in anticipation of the annual appropriation therefor, therefore the following act is hereby declared to be an emergency measure necessary for the immediate preservation of the public health, safety and convenience.

Be it enacted, etc., as follows:

SECTION 1. Boards, commissions, officers and officials having charge or supervision of expenditures in behalf of the commonwealth may continue expenditures in each year at the rate of the appropriation authorized for the preceding year until the general court makes an appropriation therefor or otherwise provides.

SECTION 2. This act shall take effect upon its passage. [*Approved March 5, 1919.*]

GENERAL ACTS, CHAPTER 91.

An Act relative to the Sale of Coke, Charcoal and Kindling Wood.

Be it enacted, etc., as follows:

SECTION 1. Edgings or kindling wood shall not be sold in bundles unless the same are closely packed and are not less than twenty-seven inches in circumference. Unpacked kindling wood shall not be sold unless by measure, and baskets or similar receptacles used in selling coke, charcoal or unpacked kindling wood by measure shall be of one bushel or multiple thereof, Massachusetts standard dry measure, shall have their capacity plainly marked thereon, shall be sealed by a sealer of weights and measures of the city, town or district in which the vendor resides or

conducts his business, and shall be filled at least level full when well shaken.

SECTION 2. Unpacked kindling wood exceeding six inches in length shall not be sold in bags or sacks. Paper bags or sacks used or intended to be used in the sale of coke, charcoal or kindling wood by measure shall be not less than twenty-five inches in height, and not less than thirteen and one half inches in width and the bottoms of the bags or sacks shall not be less than four and three quarters inches wide. They shall be filled to a point not more than six inches from the upper end. Bags of unpacked kindling wood or of coke or charcoal sold or offered for sale by measure shall contain, and shall be sold as containing, one half bushel, Massachusetts standard dry measure, of the said goods. The bags or sacks shall be plainly marked with the name and business address of the person, firm or corporation putting up the same, and the words "one half bushel" in bold, uncondensed, capital letters at least one inch in height.

SECTION 3. Violation of this act shall be punished by a fine not exceeding fifty dollars for each offense. The commissioner of standards and the local sealers of weights and measures shall cause the provisions of this act to be enforced.

SECTION 4. Section eighty-seven of chapter fifty-seven of the Revised Laws, as amended by section two of chapter two hundred and five of the acts of nineteen hundred and eight, and by section one of chapter four hundred and twenty-four of the acts of nineteen hundred and nine, and section two of said chapter four hundred and twenty-four are hereby repealed, but without affecting any penalty or liability incurred thereunder prior to the taking effect of this act.

SECTION 5. Nothing in this act shall be construed to prohibit sales of kindling wood in bulk by the load.

SECTION 6. This act shall take effect on the first day of January, nineteen hundred and twenty. [*Approved April 9, 1919.*]

GENERAL ACTS, CHAPTER 104.

An Act relative to the Disposition of Bonds of Gas, Electric and Water Companies.

Be it enacted, etc., as follows:

SECTION 1. If a gas, electric or water company which is under the supervision of the board of gas and electric light commis-

sioners issues bonds under the provisions of sections thirty-eight and thirty-nine of chapter seven hundred and forty-two of the acts of nineteen hundred and fourteen, it shall invite proposals for the purchase thereof, by advertisements in two or more newspapers published in the city or town in which it is situated, if there be such, and in two or more newspapers published in the city of Boston. It may, however, reserve the right to reject any and all bids. If no such proposal is accepted, it may sell the whole or any part of the bonds to any persons or corporations in such manner, at such times, and upon such terms, but in no case at less than the par value thereof to be actually paid in cash, as its directors shall determine.

SECTION 2. In addition to the investments permitted by section sixty-eight of chapter five hundred and ninety of the acts of nineteen hundred and eight, and all acts in amendment thereof or in addition thereto, savings banks and institutions for savings may invest deposits, and income derived therefrom, in the bonds of a gas, electric or water company secured by a first mortgage of the franchise and property of the company: *provided*, that the net earnings of the company, after payment of all operating expenses, taxes and interest, as reported to, and according to the requirements of, the proper authorities of the commonwealth, have been in each of the three fiscal years next preceding the making or renewing of such loan equal to not less than four per cent on all its capital stock outstanding in each of said years; and, *provided*, that the gross earnings of the company in the fiscal year next preceding the making or renewing of the loan have been not less than one hundred thousand dollars. [*Approved, April 15, 1919.*]

GENERAL ACTS, CHAPTER 111.

An Act relative to Extensions of the Locations of Gas and Electric Companies.

Be it enacted, etc., as follows:

Section sixty-one of chapter seven hundred and forty-two of the acts of nineteen hundred and fourteen is hereby amended by striking out the words "the business for which it was incorporated", in the second and third lines, and substituting the words: — its business, — and by inserting after the word "charter", in the fifth line, the words: — subject however to the provisions of sections one hundred and fifty-five, one hundred and

fifty-six and one hundred and fifty-seven, — so as to read as follows: — *Section 61.* The board may, after notice and a public hearing, authorize a gas or electric company to carry on its business in any city or town in this commonwealth other than the city or town named therefor in its agreement of association or charter, subject however to the provisions of sections one hundred and fifty-five, one hundred and fifty-six and one hundred and fifty-seven, and it may purchase, hold and convey so much real and personal estate in such other city or town as may be necessary for the purpose of carrying on its business therein. [Approved April 18, 1919.

GENERAL ACTS, CHAPTER 131.

An Act relative to the Filing by State Boards and Commissions of Recommendations and Suggestions for Legislative Action.

Be it enacted, etc., as follows:

Chapter eighteen of the Revised Laws, as amended by chapter four hundred and fifty-two of the acts of nineteen hundred and ten, and by chapters two hundred and twenty-two and two hundred and sixty-nine of the General Acts of nineteen hundred and fifteen, is hereby further amended by striking out section six, and substituting the following: — *Section 6.* State boards and commissions shall annually, on or before the first Wednesday in December, deposit with the secretary of the commonwealth such parts of their annual reports which are required to be made to the governor and council or to the general court as contain recommendations or suggestions for legislative action, excluding those parts which, by the provisions of section two of chapter two hundred and forty-four of the General Acts of nineteen hundred and eighteen, are required to be covered by estimates submitted to the supervisor of administration. Such recommendations and suggestions to be accompanied by drafts of bills embodying the legislation recommended; and the secretary shall forthwith transmit them to the governor and council or to the general court. All reports of special commissions recommending legislation shall be accompanied by drafts of bills embodying the legislation recommended. This section shall not apply to the annual report submitted by the supervisor of administration. [Approved April 24, 1919.

GENERAL ACTS, CHAPTER 144.

An Act relative to the Form of the Bonds required of Certain Officials and Employees.

Be it enacted, etc., as follows:

Chapter two hundred and ninety-four of the General Acts of nineteen hundred and eighteen is hereby repealed. All officials and employees described in said chapter who at the time when it took effect were required to give a separate bond shall continue so to do, except as provided in section ninety of chapter two hundred and fifty-seven of the General Acts of nineteen hundred and eighteen, as affected by chapter five of the General Acts of the current year. Any separate bond given by any officer or employee of the commonwealth since the taking effect of said chapter two hundred and ninety-four shall be deemed to be in all respects a valid obligation from the date of its execution notwithstanding anything contained in the said chapter. [*Approved May 1, 1919.*]

GENERAL ACTS, CHAPTER 320.

An Act to regulate Increases in the Salaries of Certain Officers and Employees of the Commonwealth.

Be it enacted, etc., as follows:

SECTION 1. Chapter two hundred and twenty-eight of the General Acts of nineteen hundred and eighteen is hereby amended by striking out section three and substituting the following: —
Section 3. Recommendations for increases in the salaries of officers and employees of the commonwealth who are subject to the provisions of this act, except officials and employees whose salaries are now or shall be regulated by statute, shall be submitted in the first instance to the supervisor of administration, and if approved by him shall take effect upon notice by the supervisor to the civil service commission and the auditor of the commonwealth. If the supervisor does not approve a proposed increase in salary, he shall report the recommendation of the department or institution with his own recommendation to the governor and council whose decision shall be final, except that the governor and council shall not grant an increase in salary greater than that recommended by the department or institution. Increases in salaries granted under the provisions of this section shall conform to such standard rates as may be established by

rule or regulation in accordance with the provisions of section two. No increase in salary shall be granted under the provisions of this section unless an appropriation sufficient to cover such increase has been granted by the general court in accordance with estimates for the budget filed as required by law. No increase in a salary exceeding or to exceed one thousand dollars, authorized under the provisions of this section between the first day of December and the thirty-first day of May, both inclusive, in any year shall take effect until the first day of June following or such later date as may be fixed by the department or institution recommending such increase, with the approval of the supervisor of administration or the governor and council.

SECTION 2. Chapter six hundred and five of the acts of nineteen hundred and fourteen and chapters two and thirty-three of the General Acts of nineteen hundred and sixteen are hereby repealed.

SECTION 3. Nothing in this act shall be construed as modifying in any respect salaries of officers or employees of the commonwealth regulated by statute. [*Approved July 17, 1919.*]

GENERAL ACTS, CHAPTER 332.

An Act relative to the Taxation of Domestic Business Corporations.

Whereas, The deferred operation of this act would tend to defeat its purpose, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

Be it enacted, etc., as follows:

SECTION 1. Section forty-one of Part III of chapter four hundred and ninety of the acts of nineteen hundred and nine, as amended by chapter two hundred and seventy of the acts of nineteen hundred and ten, by chapter four hundred and ninety-one of the acts of nineteen hundred and twelve, by section six of chapter one hundred and ninety-eight of the acts of nineteen hundred and fourteen, by chapter thirty-four of the General Acts of nineteen hundred and fifteen, and by section six of chapter one hundred and eighty-four of the General Acts of nineteen hundred and eighteen, is hereby further amended by striking out the paragraph designated "Third" and substituting the following:—*Third.* In case of a domestic business corporation, the value of the works, structures, real estate, machinery, poles, underground

conduits, wires and pipes owned by it within the commonwealth subject to local taxation, excepting that part of the said value which, as a matter of law, may be deemed to be real estate and is represented by a mortgage debt, and of securities which if owned by a natural person resident in this commonwealth would not be liable to taxation; also the value of its real estate, machinery, merchandise and other tangible property situated in another state or country. There shall not be deducted the value of securities which if owned by a natural person resident in this commonwealth would be liable to taxation, nor shall there be deducted the value of any shares of stock of the corporation itself owned directly or indirectly by it or for its benefit; and the tax commissioner in determining for the purposes of taxation the value of the corporate franchise of any such corporation shall not take into consideration any debts of such corporation unless he is satisfied that no part of such debts was incurred for the purpose of reducing the amount of taxes to be paid by it.

SECTION 2. The provisions of this act shall apply to taxes assessed during the current year. [*Approved July 18, 1919.*]

GENERAL ACTS, CHAPTER 333.

An Act to make Certain Substantive Corrections in Existing Laws.

Be it enacted, etc., as follows:

SECTION 8. Paragraph (2) of section three of chapter two hundred and ninety-six of the General Acts of nineteen hundred and fifteen is hereby amended by striking out the words "or who shall present proof of fitness and that he has gained his livelihood by the occupation of electrician for five consecutive years next prior to the date of application", in the third, fourth, fifth and sixth lines thereof, — so as to read as follows: — (2) "Certificate B", or a journeyman electrician's license, shall be granted to any person who has passed an examination before the examining board provided for in this act. A certificate shall be issued specifying the name of the person so engaged, by which certificate such person shall be authorized to enter upon or engage in the occupation of journeyman electrician. Every person desiring an examination shall make application therefor in writing accompanied by the proper fee. The fee for an examination for certificate "A" shall be twenty-five dollars and that for certificate "B" shall be one dollar. An applicant who fails in his examina-

tion shall not have his fee returned to him, but shall be entitled to one re-examination free of charge. For each subsequent re-examination he shall pay fifteen dollars in the case of certificate "A" and fifty cents in the case of certificate "B".

SECTION 17. The provisions of section three, section four, except sub-section (*h*) thereof, sections five, nine, ten, seventeen, eighteen, twenty and twenty-three of chapter four hundred and thirty-seven of the acts of nineteen hundred and three, the first three sentences of section thirty of said chapter, and sections thirty-one and fifty-one thereof, and all acts in amendment thereof or in addition thereto, are hereby extended so as to include and apply to companies subject to the provisions of chapter seven hundred and forty-two of the acts of nineteen hundred and fourteen and acts in amendment thereof and in addition thereto.

SECTION 18. Sections four, six, seven, nine, thirteen, fourteen, fifteen, twenty, forty-nine and eighty-four of chapter seven hundred and forty-two of the acts of nineteen hundred and fourteen, and all acts in amendment thereof, are hereby repealed.

SECTION 39. Chapter two hundred and fifty-seven of the General Acts of nineteen hundred and eighteen is hereby amended by striking out section four hundred and seventy-seven and substituting the following: — *Section 477.* In case of conflict between this act and any act or part of an act not expressly repealed or amended, the provisions of this act shall prevail. The repeal or amendment of a law by this act shall not affect any act done, ratified or confirmed, or any right accrued or established, or any action, suit or proceeding commenced under any prior law, but administrative or judicial procedure provided by this act shall be followed with relation to existing rights and pending proceedings so far as appropriate. Any provision of this act by which a punishment, penalty or forfeiture is mitigated may be extended and applied to any judgment pronounced after such mitigation. Any change made by this act in the time within which any suit may be brought or right availed of, or in the time required to acquire or perfect any right, shall not change any period of time the running of which has begun when this act takes effect.

SECTION 41. This act shall take effect on the first day of February, nineteen hundred and twenty. [*Approved July 19, 1919.*

GENERAL ACTS, CHAPTER 350.

An Act to Organize in Departments the Executive and Administrative Functions of the Commonwealth.

Be it enacted, etc., as follows:

PART I.

GENERAL PROVISIONS.

SECTION 1. The executive and administrative functions of the commonwealth, except such as pertain to the governor and the council, and such as are exercised and performed by officers serving directly under the governor or the governor and council, shall hereafter be exercised and performed by the departments of the secretary of the commonwealth, the treasurer and receiver general, the auditor of the commonwealth and the attorney-general, and by the following new departments hereby established, namely: —

The department of agriculture.

The department of conservation.

The department of banking and insurance.

The department of corporations and taxation.

The department of education.

The department of civil service and registration.

The department of industrial accidents.

The department of labor and industries.

The department of mental diseases.

The department of correction.

The department of public welfare.

The department of public health.

The department of public safety.

The department of public works.

The department of public utilities.

A metropolitan district commission is also hereby established as hereinafter provided and the provisions of Part I of this act shall apply to said commission.

All executive and administrative offices, boards, commissions and other governmental organizations and agencies, except those now or by virtue of this act serving directly under the governor or the governor and council, are hereby placed in the said departments and said commission, as hereinafter provided; and all such offices, boards, commissions and other governmental organiza-

tions and agencies for which provision is not made herein shall be placed by order of the governor, with the advice and consent of the council, under the direction and control of any of the departments above mentioned until such time as the general court shall make provision therefor.

SECTION 2. Where an existing office, board, commission or other governmental organization or agency is abolished by this act, all books, papers, maps, charts, plans, records, and all other equipment in the possession of such organization or agency, or of any member or officer thereof, shall be delivered to the administrative and executive head of the department to which its rights, powers, duties and obligations are transferred. In case such rights, powers, duties and obligations are divided between two or more departments, each of said departments shall receive such books, papers, maps, charts, plans, records and other equipment as pertain to the rights, powers, duties and obligations transferred to that department. All questions arising under this section shall be determined by the governor and council.

SECTION 3. Where an existing office, board, commission or other governmental organization or agency is abolished by this act, all employees thereof shall, as temporary appointees of the department to which the rights, powers, duties and obligations of such office, board, commission or other governmental organization or agency are transferred, continue to perform their usual duties, upon the same terms and conditions as heretofore, until removed, appointed to positions in accordance with the provisions of this act relative to such department, or transferred to other departments; and they shall be eligible to such appointment or transfer without further examination, but otherwise shall be subject to the civil service law and rules, where they apply, and to the provisions of chapter two hundred and twenty-eight of the General Acts of nineteen hundred and eighteen, and the rules and regulations made thereunder. All such temporary employment shall become permanent on January first, nineteen hundred and twenty-one, unless sooner terminated. Where the rights, powers, duties and obligations of any such office, board, commission or other governmental organization or agency are divided between two or more departments, each of said departments shall receive on the above terms and conditions such of the employees of said office, board, commission or other governmental organization or agency as are regularly occupied in connection with the functions thereof which are by this act transferred to such department:

provided, that every employee of such office, board, commission or other governmental organization or agency shall be placed temporarily in one of said departments. All questions arising under this section shall be determined by the governor and council.

SECTION 4. Persons who, at the time when this act takes effect, are appointed to or employed by an office, board, commission or other governmental organization or agency abolished by this act, and are appointed to positions in any of the departments established hereby, shall retain all rights to retirement with pension that shall have accrued or would thereafter accrue to them, and their services shall be deemed to have been continuous, as if this act had not been passed. This act shall not be construed to reduce the compensation of present employees who are appointed to positions under the terms of the act where the compensation of such employee is specifically fixed by statute.

SECTION 5. All petitions, hearings and other proceedings pending before any office, board, commission or other governmental organization or agency which is abolished by this act, and all prosecutions, legal or other proceedings and investigations begun by such organization or agency and not completed at the time of the taking effect of this act, shall continue and remain in full force and effect notwithstanding the passage of this act, and may be completed before or by the department which succeeds to the rights, powers, duties and obligations of such office, board, commission or other governmental organization or agency. All questions arising under this section shall be determined by the governor and council.

SECTION 6. All orders, rules and regulations made by any office, board, commission or other governmental organization or agency which is abolished by this act shall remain in full force and effect until revoked or modified in accordance with law by the department which succeeds to the rights, powers, duties and obligations of such governmental organization or agency.

SECTION 7. All existing contracts and obligations of the offices, boards, commissions or other governmental organizations or agencies abolished by this act shall remain in full force and effect, and shall be performed by the departments to which the rights, powers, duties and obligations of such governmental organizations or agencies are transferred.

SECTION 8. All reports required by law to be made by any office, board, commission or other governmental organization or agency affected by this act shall hereafter be made by the execu-

tive and administrative head of the department in which such governmental organization or agency is placed or to which its rights, powers, duties and obligations are transferred.

SECTION 9. In all cases where the executive and administrative head of a department is vested with authority to establish within his department divisions, the establishment of such divisions shall be subject to the approval of the governor and council except in cases where divisions are specifically provided for by this act.

SECTION 10. In all cases where a question arises between departments or officers or boards thereof as to their respective jurisdiction or powers, or where departments, or officers or boards thereof, issue conflicting orders or make conflicting rules and regulations, the governor and council shall, on appeal of any such department or any person affected thereby, have jurisdiction to determine the question, and to order any such order, rule or regulation amended or annulled: *provided*, that nothing herein contained shall be construed to deprive any person of the right to pursue any other lawful remedy. The time within which such appeal may be taken shall be fixed by the governor and council.

SECTION 11. Any person in any department who is appointed to office by the governor, with the advice and consent of the council, and who is paid a salary, may be required by the governor, with like advice and consent, to give his whole time to the duties of his office. The heads of divisions of departments established by or under authority of this act shall be exempt from the civil service law and the rules and regulations made thereunder.

SECTION 12. All departments established by this act shall be provided with suitable quarters which shall, so far as is expedient, be within the state house.

SECTION 13. The expenses of departments for compensation of officers, members and employees and for other purposes shall not exceed the appropriations made therefor by the general court. The said departments may continue expenditures during the fiscal year nineteen hundred and twenty for the several functions transferred to or placed therein, at the rate of appropriation authorized for such functions during the current fiscal year, until the general court makes appropriations therefor or provides otherwise.

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PART III.

THE EXECUTIVE AND ADMINISTRATIVE DEPARTMENTS.

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19. *Department of Public Utilities.*

SECTION 117. The public service commission, existing under authority of chapter seven hundred and eighty-four of the acts of nineteen hundred and thirteen, and chapter two hundred and eighty-three of the General Acts of nineteen hundred and eighteen, and the board of gas and electric light commissioners, existing under authority of chapter seven hundred and forty-two of the acts of nineteen hundred and fourteen, are hereby abolished. All the rights, powers, duties and obligations of said commission and said board are hereby transferred to and shall hereafter be exercised and performed by the department of public utilities established by this act, which shall be the lawful successor of said commission and said board.

SECTION 118. The department of public utilities shall be under the supervision and control of a commission of five members who shall be appointed by the governor with the advice and consent of the council. Of the commissioners first appointed under this act, one shall be appointed for a term of one year, one for a term of two years, one for a term of three years, one for a term of four years and one for a term of five years. Thereafter the governor shall appoint the commissioners for terms of five years, shall fill any vacancy for the unexpired term, and may, with the consent of the council, remove any commissioner. The governor shall designate one of said commissioners as chairman. The chairman of the commission shall receive such annual salary, not exceeding eight thousand dollars, and each of the other commissioners such annual salary not exceeding seven thousand dollars, as the governor and council may determine.

SECTION 119. The chairman shall have and exercise supervision and control over all the affairs of the commission. He shall preside at all hearings at which he is present, and shall designate a commissioner to act as chairman in his absence. He shall not, except as is otherwise provided herein, be charged with any administrative functions. In order to promote efficiency in administration he shall from time to time make such division or redivision of the work of the department among the commissioners as he may deem expedient. All the commissioners shall,

if so directed by the chairman, participate in the hearing and decision of any matter coming before the commission. In the hearing of all matters other than those of formal or administrative character coming before the commission, at least two commissioners shall participate and in the decision of such matters at least three commissioners shall participate. In every case the concurrence of a majority of the commissioners participating therein shall be necessary to a decision. With the consent of all parties concerned in a matter coming before the commission, the hearing may be held by a single commissioner.

SECTION 120. The different classes of corporations now subject to the jurisdiction of the public service commission and the board of gas and electric light commissioners, respectively, and which under the provisions of this act will become subject to the jurisdiction of the department of public utilities, shall continue to be subject to the provisions of law applicable to them, respectively, and to such provisions as are applicable to all of them alike. This act shall not be deemed to affect the said provisions except as to their administration:

SECTION 121. When so requested by any party interested, the commission, or any member or members acting for the commission, shall rule upon any question of substantive law properly arising in the course of any proceeding before the commission or any member or members thereof, and any party in interest aggrieved by such ruling may object thereto, and may secure a review thereof as hereinafter provided. Any failure or refusal of the commission, or of any member or members thereof acting for the commission, to rule upon such a question at the request of any party in interest as aforesaid within ten days after such request, shall be taken and recorded as a ruling adverse to the party requesting the ruling. The supreme judicial court shall have jurisdiction in equity to review, modify, amend or annul any ruling or order of the commission, or of any member or members representing the commission, in the manner, to the extent, and subject to the conditions set forth in section twenty-seven of chapter seven hundred and eighty-four of the acts of nineteen hundred and thirteen. The supreme judicial court shall also have jurisdiction, upon the application of the commission, to enforce the provisions of this act relating to the department, and all valid orders of the commission.

SECTION 122. The general court, in making annual appropriations for the department, shall designate what portions thereof

shall be used for salaries of employees and expenses in the department in connection with the functions now performed by the board of gas and electric light commissioners. The portions thus designated, including one half the sum annually appropriated for the salaries of the commissioners, shall be apportioned by the tax commissioner in the manner specified in section one hundred and thirty-six of chapter seven hundred and forty-two of the acts of nineteen hundred and fourteen, and acts in amendment thereof and in addition thereto, relative to the assessment of appropriations for the board of gas and electric light commissioners.

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PART V.

SECTION 130. So much of this act as authorizes appointments by the governor and council shall take effect on the fifteenth day of November, nineteen hundred and nineteen. So much as relates to each department shall take effect upon the appointment and qualification of the officers having the supervision and control thereof, but not before the first day of December, nineteen hundred and nineteen. All other provisions thereof shall take effect on the first day of December, nineteen hundred and nineteen. [*Approved July 23, 1919.*]

GENERAL ACTS, CHAPTER 355.

An Act relative to the Taxation of Corporations.

Be it enacted, etc., as follows:

PART I. DOMESTIC CORPORATION TAX.

SECTION 1. When used in Part I of this act: —

(1) The term “domestic business corporation” shall mean every corporation organized under or subject to the provisions of chapter four hundred and thirty-seven of the acts of nineteen hundred and three and acts in amendment thereof and in addition thereto.

(2) The term “taxable year” shall mean the fiscal year of the corporation.

(3) The term “corporate excess” shall mean the fair cash value of all the shares constituting the capital stock of a corporation on the first day of April when the return called for by section four of this act is due, less the value of (*a*) the works, structures,

real estate, machinery, poles, underground conduits, wires and pipes owned by it within the commonwealth subject to local taxation, excepting such part of such real estate as represents the interest of a mortgagee; (b) securities, other than shares in national banks and voluntary associations, trusts and partnerships, the income of which, if any, if received by a natural person resident in this commonwealth would not be liable to taxation; (c) its real estate, machinery, merchandise and other tangible property situated in another state or country, except such part thereof as represents the interest of a mortgagee; and (d) if any portion of its cash accounts and bills receivable, excluding notes, is attributable to an office outside the commonwealth, the same proportion of its cash and accounts and bills receivable, excluding notes, which its real estate, machinery and merchandise situated in another state or country bear to its total real estate, machinery and merchandise, to the extent that such proportion fairly represents, in the judgment of the tax commissioner, the amount which is properly allocable to such other state or country.

In determining the corporate excess there shall not be deducted the value of shares in national banks and in voluntary associations, trusts and partnerships, nor of other securities the income of which, if owned by a natural person resident in this commonwealth, would be liable to taxation, nor shall there be deducted the value of any shares of stock of the corporation itself owned directly or indirectly by it or for its benefit; and the tax commissioner in determining for the purposes of taxation the value of the corporate franchise of any such corporation shall not take into consideration any debts of the corporation unless he is satisfied that no part of such debts was incurred for the purpose of reducing the amount of taxes to be paid by it, and, in the case of a corporation which is a subsidiary of a foreign corporation or closely affiliated therewith by stock ownership, that such debts represent only the fair value of the property given therefor.

SECTION 2. Except as is otherwise provided in this section, every domestic business corporation shall be subject to pay annually, with respect to the carrying on or doing of business by it, an excise tax equal to the sum of the following: —

(1) An amount equal to five dollars per thousand upon the value of its corporate excess.

(2) An amount equal to two and one half per cent of that part of its net income as hereinafter defined, which is derived from business carried on within this commonwealth.

If a domestic business corporation, which is a subsidiary of a foreign corporation or closely affiliated therewith by stock ownership, is so managed that its books of account do not show its true earnings, it shall pay as a minimum tax under this act an amount equal to twenty dollars per thousand on its corporate excess, unless it shall file within the first ten days of April a statement, as of April first, of its net income which shows to the satisfaction of the tax commissioner its true earnings for its last prior fiscal year, eliminating therefrom all payments to such other corporation or its officers in excess of the fair value of the property or services given therefor.

If two or more domestic business corporations participated in the filing of a consolidated return of income to the federal government, the tax under paragraph (2) above may, at their option, be assessed upon their combined net income, which tax shall be assessed to both corporations and collected from either corporation. In the case of corporations thus affiliated, and in the further case of a single domestic business corporation which files with one or more foreign corporations a consolidated return of net income to the federal government, such domestic business corporation or corporations shall file with the tax commissioner, as a part of their return required by this act, a statement of net income in such form as he may prescribe, showing the gross income and deductions in accordance with the law and regulations governing the usual federal returns of corporations not thus affiliated, and the net income thus shown shall, in such cases, be the net income taxable under this act after making the deductions therefrom as provided in section three.

SECTION 3. Except as provided in the last paragraph of section two, the term "net income" shall mean the net income for the taxable year as required to be reported by the corporation in its last prior return to the federal government as defined in the federal revenue act of nineteen hundred and eighteen, deducting therefrom all interest received upon bonds, notes and certificates of indebtedness of the United States which was included in such return, and dividends received from corporations organized under the laws of this commonwealth and from corporations or associations, partnerships and trusts having transferable shares the dividends upon which would be exempt if received by an inhabitant of this commonwealth.

SECTION 4. Every such corporation shall, within the first ten days of April, make a return as of April first, sworn to by the

treasurer or assistant treasurer, or in their absence or incapacity by any other principal officer, in such form as the tax commissioner may prescribe, giving (a) a copy of such parts of its last federal return due prior thereto, as he may designate; (b) such data as he may require to determine the proportion of net income derived from business carried on within this commonwealth; (c) such information as he may require for the determination of the corporate excess. Whenever the time for filing its federal return has been extended, the tax commissioner may extend the time for filing such return.

SECTION 5. If the assessment made by the federal government, is based upon a net income greater or less than the net income returned by said corporation, or if an additional assessment is at any time made on the ground that the net income was incorrectly returned in the first instance, or if, after the tax as assessed is paid to the federal government, any part of such tax is refunded, the corporation, within ten days after the receipt of such notice of the said fact, shall make return under oath to the tax commissioner of the amount by which the net income originally returned differs from the net income on which the tax was computed by the federal government upon the latest determination by it of the proper tax, and of the facts giving rise to the difference. If upon such facts an additional tax is due the commonwealth, the tax commissioner shall assess the additional tax, and the corporation shall, within thirty days after the receipt of notice from the tax commissioner of the amount thereof, pay such additional tax. If, upon the said facts, a less tax is due the commonwealth than that paid by the corporation, the treasurer and receiver general shall, upon certification of the tax commissioner, repay within thirty days such difference without any further statutory appropriation therefor.

SECTION 6. In case a domestic corporation carries on business outside this commonwealth, the tax commissioner shall determine in the following manner the proportion of the net income received from business carried on within this commonwealth: interest and dividends which would be taxable under section two of chapter two hundred and sixty-nine of the General Acts of nineteen hundred and sixteen, and acts in amendment thereof and in addition thereto, if received by an inhabitant of this commonwealth, shall, in all cases be determined to be income taxable under this act. Gains realized from the sale of capital assets shall, if such assets consisted of intangible property, be determined to be income

taxable under this act; but if such assets consisted of real estate or tangible personal property the gains realized from the sale thereof shall be apportioned to the states in which such property is situated. Dividends received on the stock of corporations not organized in the United States and not subject to federal income tax shall be determined not to be income from business carried on within this commonwealth.

The remainder of the net income as defined in section three of this act shall be divided into three parts.

Of one third, such portion shall be attributed to business carried on within this commonwealth as shall be found by multiplying the said one third by a fraction whose numerator is the value of the corporation's tangible property situated within this commonwealth, and whose denominator is the value of all the corporation's tangible property wherever situated. Of another one third, such portion shall be attributed to business carried on within this commonwealth as shall be found by multiplying the said one third by a fraction whose numerator is the expense paid by the corporation for wages, salaries, commissions or other compensation to its employees, and assignable to this commonwealth as hereinafter provided, and whose denominator is the total expense paid by the corporation for wages, salaries, commissions or other compensation to all its employees. Of the remaining one third, such portion shall be attributable to business carried on within this commonwealth as shall be found by multiplying the said one third by a fraction whose numerator is the amount of the corporation's gross receipts from business assignable to this commonwealth as hereinafter provided, and whose denominator is the amount of the corporation's gross receipts from all its business. In a case where only two of the foregoing three rules are applicable, the said remainder of net income of the corporation shall be divided into two equal parts only, each of which shall be apportioned in accordance with one of the remaining two rules. In a case where only one of the three rules is applicable, the proportion of the net income received from business carried on within this commonwealth shall be determined solely by that rule. The value of the corporation's tangible property for the purposes of this section shall be the average value of such property during the year for which the income is returned. The amount assignable to this commonwealth of expense paid by the corporation for wages, salaries, commissions or other compensation to its employees shall be such expense for the year for which the income is

returned as represents the compensation of employees not chiefly situated at, connected with or sent out from premises for the transaction of business which are owned or rented by the corporation outside of the commonwealth. The amount of the corporation's gross receipts from business assignable to this commonwealth shall be the amount for the year for which the income is returned of its gross receipts from (a) sales, except those negotiated or effected in behalf of the corporation by agents or agencies chiefly situated at, connected with or sent out from premises for the transaction of business which are owned or rented by the corporation outside of the commonwealth, and sales otherwise determined by the tax commissioner to be attributable to the business conducted on such premises; (b) rentals or royalties from property situated, or from the use of patents, within the commonwealth: *provided, however*, that upon application by a corporation which owns or controls substantially all the capital stock of another corporation, or by the corporation so owned or controlled, the tax commissioner may impose the tax provided for by this act upon the income of the two corporations jointly in the same manner as though they were a single corporation, or may, in such other manner as he shall determine, equitably adjust the tax of the applying corporation.

If a corporation maintains an office, warehouse or other place of business in a state other than this commonwealth for the purpose of reducing its tax under this act, the tax commissioner shall, in determining the amount of its gross receipts from business assignable to this commonwealth, include therein the gross receipts from sales attributed by the corporation to the business conducted at such place of business in another state.

In the case of consolidated returns of net income, the tax commissioner shall allocate such income, so far as practicable, in accordance with the above rules.

A rule shall not be deemed to be inapplicable merely because all of the tangible property or the expense of a corporation for wages, salaries, commissions or other compensation, or the gross receipts of the corporation are found to be situated, incurred, or received without the commonwealth. From the net income allocated to Massachusetts as above, each domestic business corporation may deduct the same proportion thereof which the fair cash value of machinery owned by it and used in manufacturing in this commonwealth bears to its total assets employed in the commonwealth, and the amount remaining shall be its net income

subject to tax under section two, paragraph (2). All other domestic business corporations shall likewise be entitled to the same deduction.

SECTION 7. The tax commissioner shall determine from the returns required by this act, and from any other available information, the net income and corporate excess of every domestic business corporation, and shall assess thereon the tax herein provided for. Except as otherwise provided in this act, the portion of said tax which is based upon the value of the corporate excess shall be assessed and collected in the same manner and with the same powers as provided in Part III of chapter four hundred and ninety of the acts of nineteen hundred and nine, and the amendments thereof and additions thereto, for the taxation of corporate franchises, and shall be subject to the other administrative provisions thereof. He shall not determine the income of any such corporation, which has filed a return within the time prescribed by law, to be in excess of the income shown by such return without notifying the corporation and giving it an opportunity to explain the apparent incorrectness of the return. For the purpose of verifying any such return, the tax commissioner may, within two years after the first day of September of the year in which such return was due, examine personally or by deputy or agent, the books and papers of the corporation, which shall be open to such officer for verification. If the tax commissioner discovers from the verification of a return filed under this act, or otherwise, that the full amount of any tax due under this act has not been assessed, he may, at any time within two years after the first day of September of the year in which such assessment should have been made, assess the same, first giving notice to the corporation to be assessed of his intention; and a representative of the corporation shall thereupon have an opportunity, within ten days after such notification, to confer with the tax commissioner as to the proposed assessment. After the expiration of ten days from the notification the tax commissioner shall assess the amount of the tax remaining due to the commonwealth, and shall give notice to the corporation so assessed. Any tax so assessed shall be payable fourteen days after the date of the notice, and the provisions of this act concerning the abatement and collection of taxes shall be applicable to a tax so assessed.

If no return, or an incorrect or insufficient return, has been filed, and the corporation so in default refuses or neglects after notice to file a proper return, or if a fraudulent return has been

filed, the tax commissioner shall determine the income of the corporation according to his best information and belief, and shall assess the same at double the amount so determined, which additional tax shall be in addition to the other penalties provided for by this act.

The tax commissioner shall also make from time to time such reasonable rules and regulations, not inconsistent with the provisions of this act, as he may deem necessary for carrying out its provisions.

SECTION 8. Except as is provided by section seven of this act, the tax commissioner shall annually, as soon as may be after the first Monday of August, give notice to the treasurer of each domestic business corporation of the amount of any tax levied upon it, under this act; and shall give notice to the treasurer of the date upon which such amount is payable and of the time within which the corporation may apply for a correction of the tax. Failure to receive the said notice shall not affect the validity of the tax.

SECTION 9. If a domestic business corporation fails to file when due the returns required by sections four and five of this act, there shall be added to and become a part of the tax as an additional tax the sum of five dollars for every day during which the corporation is in default: *provided, however*, that the tax commissioner may in his discretion abate any such additional tax in whole or in part.

If any return required by sections four and five contains a false statement which is known, or by the exercise of reasonable care might have been known, to the officer making it, to be false, such officer and the corporation shall be liable for the amount of tax thereby lost to the commonwealth, and in addition to a penalty of not less than five hundred dollars nor more than five thousand dollars.

Corporations which neglect to pay taxes assessed by the tax commissioner hereunder shall pay interest at the rate of six per cent per annum from the time when the taxes were payable until they are paid, if such payment is made before the commencement of proceedings for the recovery thereof, and twelve per cent if made after the commencement of such proceedings.

SECTION 10. Applications for the abatement or correction of any tax assessed under Part I of this act may be made within ten days after the date upon which the notice of assessment is sent, and from the decision of the tax commissioner thereon any cor-

poration may appeal in the manner provided by section sixty-eight of Part III of chapter four hundred and ninety of the acts of nineteen hundred and nine, and acts in amendment thereof and in addition thereto.

SECTION 11. Taxes levied under Part I of this act shall be payable to the treasurer and receiver general, and in the collection thereof he shall have all of the remedies provided by Part III of said chapter four hundred and ninety, as amended.

SECTION 12. Shares in the capital stock of domestic business corporations shall be exempt from taxation under the provisions of Part I of said chapter four hundred and ninety, as amended.

The tangible personal property, other than machinery used in manufacture by domestic business corporations shall be exempt from taxation under the provisions of Part I of said chapter four hundred and ninety, as amended.

Such parts of said chapter four hundred and ninety, as amended, as relate to taxation of the corporate franchises of such domestic business corporations as are subject to this act, shall not apply to the said corporations.

SECTION 13. One sixth of every tax paid by any domestic business corporation under this act shall be retained by the commonwealth. The remainder shall be distributed, credited and paid to the city or town of the commonwealth where the business of the corporation is carried on. If the corporation maintains an office, store or factory in more than one city or town of the commonwealth, the said remainder shall be distributed, credited and paid to such cities or towns in proportion to the value of the tangible property of the corporation in each of such cities or towns on the first day of April, or on such other day as the tax commissioner shall determine, which value shall be determined in such manner as the tax commissioner shall deem just: *provided*, that if the corporation does not conduct its business in Massachusetts, and does not own any tangible property in any city or town of the commonwealth, other than furniture and equipment reasonably necessary for the use of the clerk or other executive officers of the corporation, all of the said tax shall be retained by the commonwealth.

PART II. FOREIGN CORPORATION TAX.

SECTION 14. When used in Part II of this act: —

(1) The term "foreign corporation" shall mean every corporation, association or organization of the classes enumerated in sec-

tions fifty-six and fifty-eight of chapter four hundred and thirty-seven of the acts of nineteen hundred and three, as amended by chapter two hundred and forty-two of the acts of nineteen hundred and five.

(2) The term "taxable year" shall mean the fiscal year of the corporation.

SECTION 15. Every foreign corporation shall pay annually, with respect to the carrying on or doing of business by it within the commonwealth, an excise equal to the sum of the following:—

(1) An amount equal to five dollars per thousand upon the value of the corporate excess employed by it within the commonwealth. The term "corporate excess" within the commonwealth shall mean such proportion of the value of the issued capital stock as the assets, both real and personal, employed in any business within the commonwealth on the first day of April following the close of the taxable year, bear to the total of such assets of the corporation on said date, less the following deductions:—

(a) the value of the works, structures, real estate, machinery, poles, underground conduits, wires and pipes owned by it within the commonwealth subject to local taxation, except such part of the said real estate as represents the interest of a mortgagee; (b) the value of securities held in Massachusetts, other than shares in national banks, voluntary associations, trusts and partnerships, the income of which, if any, if received by a natural person resident in this commonwealth, would not be liable to taxation. In determining the proportion of assets employed within the commonwealth, the tax commissioner may include such bank deposits in other states as are employed principally in the conduct of the business in this commonwealth. In determining the corporate excess within the commonwealth, there shall not be deducted the value of shares in national banks and in voluntary associations, trusts and partnerships, nor of other securities the income of which, if owned by a natural person resident in this commonwealth, would be liable to taxation, nor shall there be deducted the value of any shares of stock of the corporation itself owned directly or indirectly by it or for its benefit; and the tax commissioner in determining for the purposes of taxation the value of the corporate excess of any such corporation shall not take into consideration any debts of the corporation unless he is satisfied that no part of such debts was incurred for the purpose of reducing the amount of taxes to be paid by it.

(2) An amount equal to two and one half per cent of that part

of its net income, as hereinafter defined, which is derived from business carried on within the commonwealth.

If two or more foreign business corporations participate in the filing of a consolidated return of income to the federal government, the tax under paragraph (2) above may, at their option, be assessed upon their combined net income, which tax shall be assessed upon both corporations and collected from either corporation. In the case of corporations thus affiliated, and in the further case of a single foreign corporation which files with one or more domestic business corporations a consolidated return of net income to the federal government, such foreign corporation or corporations shall file with the tax commissioner, as a part of their return required by this act, a statement of the net income in such form as he may prescribe, showing the gross income and deductions in accordance with the law and regulations governing the usual federal returns of corporations not thus affiliated, and the net income thus shown shall, in such cases, be the net income taxable under this act, after making the deductions therefrom as provided in section sixteen.

SECTION 16. Except as provided in the last paragraph of section two, the term "net income" shall mean the net income for the taxable year as required to be reported by the corporation in its last prior return to the federal government as defined in the federal revenue act of nineteen hundred and eighteen, deducting therefrom all interest received upon bonds, notes and certificates of indebtedness of the United States which was included in such return, and dividends received from corporations organized under the laws of this commonwealth and from corporations or associations, partnerships and trusts having transferable shares the dividends upon which would be exempt if received by an inhabitant of this commonwealth.

SECTION 17. Every such corporation shall, within the first ten days of April, make a return as of April first sworn to by the treasurer or assistant treasurer, or in their absence or incapacity, by any other principal officer, in such form as the tax commissioner may prescribe, giving (a) a copy of such parts of its last federal return due prior thereto as he may designate; (b) such data as he may require to determine the proportion of net income derived from business carried on within the commonwealth; (c) such information as he may require for the determination of the corporate excess employed by it within the commonwealth. Whenever the time for filing its federal return has been extended,

the tax commissioner may extend the time for filing the said return.

SECTION 18. If the assessment made by the federal government is based upon a net income greater or less than the net income returned by said corporation, or if an additional assessment is at any time made on the ground that the net income was incorrectly returned in the first instance, or if, after the tax as assessed is paid to the federal government, any part of the tax is refunded, the corporation, within ten days after the receipt of notice of the said fact, shall make return under oath to the tax commissioner of the amount by which the net income originally returned differs from the net income on which the tax was computed by the federal government upon the latest determination by it of the proper tax, and of the facts giving rise to the difference. If upon such facts an additional tax is due the commonwealth, the tax commissioner shall assess such additional tax, and the corporation shall, within thirty days after the receipt of notice from the tax commissioner of the amount thereof, pay such additional tax. If upon such facts, a less tax is due the commonwealth than that paid by the corporation, the treasurer and receiver general shall, upon certification by the tax commissioner, repay the difference, within thirty days, without any further statutory appropriation therefor.

SECTION 19. In case a foreign corporation carries on business outside the commonwealth, the tax commissioner shall determine in the following manner the proportion of the net income received from business carried on within the commonwealth:—gains realized from the sale of capital assets shall not be considered income taxable under this act unless such assets consisted of real estate or tangible personal property situated within the commonwealth, in which case the whole of the said gains shall be determined to be received from business carried on within the commonwealth. Interest received from any corporation organized under the laws of this commonwealth, or from a national bank doing business therein, or from any association, partnership or trust having transferable shares and having its principal place of business in this commonwealth, and interest received from any inhabitant of this commonwealth, shall be determined to be received from business carried on within the commonwealth; all other interest received shall be deducted from net income. Dividends received on the stock of corporations not organized in the United States and not subject to federal income tax shall be de-

terminated not to be income from business carried on within this commonwealth.

The remainder shall be divided into three equal parts: —

Of one third, such portion shall be attributed to business carried on within this commonwealth as shall be found by multiplying the said one third by a fraction whose numerator is the value of the corporation's tangible property situated within the commonwealth, and whose denominator is the value of all the corporation's tangible property wherever situated. Of another one third, such portion shall be attributed to business carried on within this commonwealth as shall be found by multiplying the said one third by a fraction whose numerator is the expense paid by the corporation for wages, salaries, commissions or other compensation to its employees, and assignable to this commonwealth as hereinafter provided, and whose denominator is the total expense paid by the corporation for wages, salaries, commissions or other compensation to all its employees. Of the remaining one third, such portion shall be attributed to business carried on within the commonwealth as shall be found by multiplying the said one third by a fraction whose numerator is the amount of the corporation's gross receipts from business assignable to this commonwealth, as hereinafter provided, and whose denominator is the amount of the corporation's gross receipts from all its business. In a case where only two of the foregoing three rules are applicable, the said remainder of net income of the corporation shall be divided into two equal parts only, each of which shall be apportioned in accordance with one of the remaining two rules. In a case where only one of the three rules is applicable, the proportion of the net income received from business carried on within this commonwealth shall be determined solely by such rule.

The value of the corporation's tangible property for the purposes of this act shall be the average value of such property during the year for which the income is returned. The amount assignable to this commonwealth of expense paid by the corporation for wages, salaries, commissions or other compensation to its employees shall be such expense, for the year for which the income is returned, as represents the compensation of employees not chiefly situated at, connected with or sent out from premises for the transaction of business which are owned or rented by the corporation outside of the commonwealth. The amount of the corporation's gross receipts from business assignable to this commonwealth shall be the amount, for the year for which the

income is returned, of its gross receipts from (a) sales, except those negotiated or effected in behalf of the corporation by agents or agencies chiefly situated at, connected with or sent out from premises for the transaction of business which are owned or rented by the corporation outside of the commonwealth, and sales otherwise determined by the tax commissioner to be attributed to the business conducted on such premises; (b) rentals or royalties from property situated, or from the use of patents, within the commonwealth: *provided, however*, that upon application by a corporation which owns or controls substantially all the capital stock of another corporation, or by the corporation so owned or controlled, the tax commissioner may impose the tax provided for by this act upon the income of the two corporations jointly in the same manner as though they were a single corporation, or may, in such other manner as he shall determine, equitably adjust the tax of the applying corporation.

If a corporation maintains an office, warehouse or other place of business in a state other than this commonwealth for the purpose of reducing its tax under this act, the tax commissioner shall, in determining the amount of its gross receipts from business assignable to this commonwealth, include therein the gross receipts from sales attributed by the corporation to the business conducted at such place of business in another state.

In the case of consolidated returns of net income, the tax commissioner shall allocate such income, so far as is practicable in accordance with the above rules.

A rule shall not be deemed to be inapplicable merely because all of the tangible property or the expense of a corporation for wages, salaries, commissions or other compensation, or the gross receipts of the corporation are found to be situated, incurred or received without the commonwealth. From the net income allocated to Massachusetts as above, each foreign corporation may deduct the same proportion thereof which the fair cash value of machinery owned by it and used in manufacturing in this commonwealth bears to its total assets employed in the commonwealth, and the amount remaining shall be the net income subject to tax under section fifteen, paragraph (2). All other foreign business corporations shall likewise be entitled to the same deduction.

SECTION 20. A corporation carrying on part of its business outside this commonwealth may, in lieu of the allocating method set forth in the preceding section for determining the amount of

business assignable to this commonwealth, refuse to accept such determination by notification thereof to the tax commissioner on or before the time when its income tax return under the provisions of this act is due to be filed. Such a foreign corporation shall, within thirty days thereafter, file with the tax commissioner, under oath of its treasurer, a statement in such detail as the tax commissioner shall require, showing the amount of its annual net income derived from business carried on within the commonwealth. The tax commissioner may require such further information with reference thereto as he may deem necessary for the assessment of the tax, and shall determine the proportion of the net income received from business carried on within this commonwealth.

SECTION 21. After determining the amount of tax due from any foreign corporation under the provisions of paragraph (2) of section fifteen of this act, the tax commissioner shall then credit the corporation with a sum equal to five per cent of the dividends paid by it, during the previous calendar year, to inhabitants of this commonwealth, and the amount then remaining due shall be the amount of tax to be levied upon the corporation: *provided* that if more than one half of the capital stock of any such corporation is owned by another foreign corporation which is not subject to taxation under this act, but has stockholders who are inhabitants of this commonwealth and are subject to taxation upon their income under section two of chapter two hundred and sixty-nine of the General Acts of nineteen hundred and sixteen and acts in amendment thereof and in addition thereto, such corporation, upon filing with the tax commissioner such information as he shall deem necessary for the purpose, shall be credited with a sum equal to five per cent of such a proportion of its total dividends as will prevent double taxation of the income of the corporation and of the dividends of such other foreign corporation actually taxed to inhabitants of this commonwealth.

SECTION 22. The tax commissioner shall determine from the returns required by this act and from any other available information, the income of every foreign business corporation and the value of the capital stock employed by it within the commonwealth, and shall assess thereon the tax herein provided for. Except as otherwise provided in this act, that part of the said tax which is based upon the value of the capital stock shall be assessed and collected in the same manner and with the same

powers as provided in Part III of chapter four hundred and ninety of the acts of nineteen hundred and nine, and the amendments thereof and additions thereto, for the taxation of corporate franchises of domestic corporations, and shall be subject to the other administrative provisions thereof. He shall not determine the income of any such corporation, which has filed a return within the time prescribed by law, to be in excess of the income shown by such return without notifying the corporation and giving it an opportunity to explain the apparent incorrectness of the return. For the purpose of verifying any return made pursuant to this act, the tax commissioner may, within two years after the first day of September in the year in which such return was due, examine personally or by deputy or agent, the books and papers of the corporation, which shall be open to such officer for the said verification. If the tax commissioner discovers from the verification of a return filed under this act, or otherwise, that the full amount of any tax due under this act has not been assessed, he may, at any time within two years after the first day of September of the year in which such assessment should have been made, assess the same, first giving notice to the corporation so to be assessed of his intention; and a representative of the corporation shall thereupon have an opportunity, within ten days after such notification, to confer with the tax commissioner as to the proposed assessment. After the expiration of ten days from the notification the tax commissioner shall assess the amount of the tax remaining due to the commonwealth, and shall give notice to the corporation so assessed. Any tax so assessed shall be payable fourteen days after the date of the notice, and the provisions of this act concerning the abatement and collection of taxes shall be applicable to any tax so assessed.

If no return, or an incorrect or insufficient return, has been filed, and the corporation so in default refuses or neglects after notice to file a proper return, or if a fraudulent return has been filed, the tax commissioner shall determine the income of the corporation according to his best information and belief, and shall assess the same at double the amount so determined, which additional tax shall be in addition to the other penalties provided for by this act.

The tax commissioner shall also make from time to time such reasonable rules and regulations, not inconsistent with the provisions of this act, as he may deem necessary for carrying out its provisions.

SECTION 23. Except as provided by section twenty-two of this act, the tax commissioner shall annually, as soon as may be after the first Monday of August, give notice to the treasurer of each foreign corporation of the amount of any tax levied upon it, under this act; and shall give notice to the treasurer of the date upon which such amount is payable and of the time within which the corporation may apply for a correction of the tax. Failure to receive the said notice shall not affect the validity of the tax.

SECTION 24. If a foreign corporation fails to file the returns required by sections seventeen and eighteen of this act when they are due, there shall be added to and become a part of the tax as an additional tax the sum of five dollars for every day during which the corporation is in default: *provided, however*, that the tax commissioner may, in his discretion, abate any such additional tax in whole or in part.

If any return required by sections seventeen and eighteen contains a false statement which is known or, by the exercise of reasonable care might have been known to the officer making it to be false, such officer or the corporation shall be liable for the amount of tax thereby lost to the commonwealth, and in addition to a penalty of not less than five hundred nor more than five thousand dollars.

Corporations which neglect to pay taxes assessed by the tax commissioner hereunder shall pay interest at the rate of six per cent per annum from the time when such taxes were payable until they are paid, if such payment is made before the commencement of proceedings for the recovery thereof, and twelve per cent if made after the commencement of such proceedings.

SECTION 25. Application for the abatement or correction of any tax assessed under Part II of this act may be made within thirty days after the date upon which the notice of assessment is sent, and from the decision of the tax commissioner thereon any corporation may appeal in the manner provided by section sixty-eight of Part III of chapter four hundred and ninety of the acts of nineteen hundred and nine, and acts in amendment thereof and in addition thereto.

SECTION 26. Taxes levied under Part II of this act shall be payable to the treasurer and receiver general, and in the collection thereof he shall have all the remedies provided in Part III of said chapter four hundred and ninety, as amended or added to.

SECTION 27. The tangible personal property, other than machinery used in manufacture, of foreign corporations subject to this act shall be exempt from taxation under the provisions of Part I of said chapter four hundred and ninety, as amended or supplemented. So much of chapter five hundred and sixteen of the acts of nineteen hundred and nine, and section seventy-one of chapter four hundred and thirty-seven of the acts of nineteen hundred and three, and acts in amendment thereof and in addition thereto, as relates to the taxation of merchandise owned by foreign corporations and situated in this commonwealth, shall not apply to corporations taxable under this act. So much of section twenty-three of Part I of said chapter four hundred and ninety, as amended or added to, as relates to the taxation of the merchandise of foreign corporations shall not apply to corporations taxable under this act.

SECTION 28. Part III of said chapter four hundred and ninety, as amended by chapter one hundred and sixty-seven of the General Acts of nineteen hundred and fifteen, by section one of chapter eighty-three of the General Acts of nineteen hundred and sixteen, by section one of chapter eighty-nine of the General Acts of nineteen hundred and seventeen, by chapter one hundred and thirty-three of the General Acts of nineteen hundred and eighteen, and by chapter one hundred and fifty-four of the General Acts of nineteen hundred and nineteen, is hereby further amended by striking out section fifty-four and substituting the following: — *Section 54.* Every foreign corporation shall annually, within thirty days after the date fixed for its annual meeting, or within thirty days after the final adjournment of said meeting, but not more than three months after the date so fixed for said meeting, prepare and file in the office of the secretary of the commonwealth, upon payment of the fee provided in section ninety-one of chapter four hundred and thirty-seven of the acts of nineteen hundred and three, a certificate signed and sworn to by its president, treasurer, and by a majority of its board of directors, showing the amount of its authorized capital stock, and its assets and liabilities as of a date not more than ninety days prior to said annual meeting, in such form as is required of domestic business corporations under the provisions of section forty-five of said chapter, and the change or changes, if any, in the other particulars included in the certificate required by section sixty of said chapter, made since the filing of said certificate or of the last annual report.

SECTION 29. Every foreign corporation is hereby excused from filing in the office of the tax commissioner between the first and tenth days of August of the current year and between the first and tenth days of April in subsequent years, a return of its property as required by the amendments of section fifty-four of Part III of said chapter four hundred and ninety.

SECTION 30. Those parts of the said chapter four hundred and ninety, as amended or supplemented, which relate to the taxation of the capital stock of such foreign corporations as are subject to the provisions of this act, shall not apply to the said corporations.

SECTION 31. One sixth of every tax paid by any foreign business corporation under this act shall be retained by the commonwealth. The remainder shall be distributed, credited and paid to the city or town of the commonwealth where the business of the corporation is carried on. If the corporation maintains an office, store or factory in more than one city or town of the commonwealth, the said remainder shall be distributed, credited and paid to such cities or towns in proportion to the value of the tangible property of the corporation in each of them on the first day of April, or on such other day as the tax commissioner shall determine, which value shall be determined in such manner as the tax commissioner shall deem just; *provided*, that if the corporation does not conduct its business in Massachusetts and does not own any tangible property in any city or town of the commonwealth, other than furniture and equipment reasonably necessary for the use of the clerk or other executive officers of the corporation, all of the said tax shall be retained by the commonwealth.

PART III. GENERAL PROVISIONS.

SECTION 32. If the excise imposed upon domestic corporations by the provisions of section two, or the excise imposed upon foreign corporations by the provisions of section fifteen, is declared unconstitutional by a final decree of the United States supreme court or the supreme judicial court of the commonwealth, the remainder of this act, with the exception of this section, shall be null and void, and in this respect the provisions of Part I and the provisions of Part II of this act are hereby declared to be inseparable. If such portion of this act shall thus become null and void, the provisions of prior laws which are repealed or made inoperative by this act shall continue in full force and effect in all respects as though this act had not been

enacted. In such case the tax commissioner shall forthwith assess all taxes that have become due under such prior laws, and the time for making any assessment or performing any other duty imposed or privilege granted by such laws shall be extended for a period of six months after the date when such law is thus determined to be in force. If any part, section or subdivision of this act other than the portions heretofore referred to shall be declared unconstitutional, the validity of the remaining parts of this act shall not be affected thereby.

SECTION 33. Except section twenty-seven, which shall take effect ninety days after its passage, this act shall take effect on the first day of January, nineteen hundred and twenty. [*Approved July 24, 1919.*]

SPECIAL ACTS, CHAPTER 69.

An Act validating the Locations granted by the Town of Hingham for the Lines of its Electric Light Department.

Be it enacted, etc., as follows:

SECTION 1. All lines for the transmission of electricity for light, heat or power, heretofore acquired or constructed by the electric light department of the town of Hingham upon, along, over or under the public ways and places of said town, and the poles, piers, abutments and other fixtures necessary to sustain or protect the wires of said lines and now in actual use, are hereby made lawful notwithstanding the lack of any valid locations therefor or any informality in the proceedings relative to their location or erection.

SECTION 2. This act shall take effect upon its passage. [*Approved March 12, 1919.*]

SPECIAL ACTS, CHAPTER 111.

An Act to dissolve Certain Corporations.

Whereas, It is necessary that certain delinquent corporations be dissolved before the first day of April in the current year; therefore, the following act is hereby declared to be an emergency measure, as necessary for the immediate preservation of the public convenience.

Be it enacted, etc., as follows:

SECTION 1. Such of the following named corporations as are not already legally dissolved, are hereby dissolved, subject to the

provisions of sections fifty-two and fifty-three of chapter four hundred and thirty-seven of the acts of nineteen hundred and three and amendments thereof:¹ —

Chicopee Gas Company.
Deerfield River Electric Light Company.
East Mountain Water Company.
Hadley Lighting Company.
Knox Hill Water Company.
Leominster Electric Company.
Needham Gas Company.
Woburn Light, Heat and Power Company.

SECTION 2. Nothing in this act shall be construed to affect any suit now pending by or against any corporation mentioned in the first section hereof, or any suit now pending or hereafter brought for any liability now existing against the stockholders or officers of any such corporation, or to revive any charter previously annulled or any corporation previously dissolved, or to make valid any defective organization of any of the supposed corporations named in the first section hereof.

SECTION 3. Suits upon choses in actions arising out of contracts sold or assigned by any corporation dissolved by this act may be brought or prosecuted in the name of the purchaser or assignee. The fact of sale or assignment and of purchase by the plaintiff shall be set forth in the writ or other process; and the defendant may avail himself of any matter of defense of which he might have availed himself in a suit upon the claim by the corporation had it not been dissolved by this act.

SECTION 4. This act shall take effect upon its passage. [*Approved March 28, 1919.*]

SPECIAL ACTS, CHAPTER 127.

An Act to authorize the Berkshire Street Railway Company to sell and transmit Electricity for Certain Purposes.

Be it enacted, etc., as follows:

SECTION 1. In addition to the powers conferred upon it by chapter four hundred and sixty-five of the acts of nineteen hundred and eleven, the Berkshire Street Railway Company, its successors and assigns, may sell and deliver electricity generated by

¹ This act names 1,538 business corporations, but only gas, electric and water companies are mentioned here.

it to any electric company, as defined by section one of chapter seven hundred and forty-two of the acts of nineteen hundred and fourteen, to any municipal lighting plant, as defined by section ninety-two of said chapter seven hundred and forty-two, as amended by section two of chapter two hundred and five of the General Acts of nineteen hundred and seventeen, to any town in the county of Berkshire in which no person or corporation is engaged in the business of generating or distributing electricity for sale therein, which takes the action required by section one hundred and nine of said chapter seven hundred and forty-two, and to the town of Blandford; and, with the prior consent of the selectmen of any such town, to private persons, firms and corporations therein. It may also transmit for electric companies within said county electricity furnished by them for transmission to other electric companies within said county.

SECTION 2. The supplying of any town by said company as aforesaid shall, except as is otherwise provided herein, be subject to the provisions of sections one hundred and nine, one hundred and ten and one hundred and eleven of chapter seven hundred and forty-two of the acts of nineteen hundred and fourteen, whether said company is operating a street railway in said town or not.

SECTION 3. If the town of Blandford shall contract to purchase electricity from said company as herein authorized, it shall be deemed thereby to have waived its right under section two of chapter one hundred and sixty-three of the Special Acts of nineteen hundred and eighteen to purchase electricity from the city of Springfield.

SECTION 4. For the purposes of this act, said company may lay, erect, maintain and use, subject to the provisions of all general laws relating to electric companies now or hereafter in force and applicable thereto, poles, wires and other structures in, upon, along, under and across the public ways of any city or town, and over or under any private land with the consent of the owners thereof.

SECTION 5. This act shall take effect upon its passage. [*Approved April 9, 1919.*]

SPECIAL ACTS, CHAPTER 150.

An Act to establish a Municipal Lighting Commission for the City of Taunton.

Be it enacted, etc., as follows:

SECTION 1. The mayor of the city of Taunton shall, within thirty days after the passage of this act, appoint a municipal light commission to consist of three citizens of said city, who shall not hold other public office therein, and who shall serve for two, four and six years, respectively, from the first day of May, nineteen hundred and nineteen; and every two years thereafter, the mayor shall appoint one member for a term of six years. The commission shall select one of its members as chairman, to serve as such during its pleasure. The commission shall have and exercise the powers and be subject to the duties relative to the municipal lighting plant of said city which are now conferred or imposed by law upon the mayor, and shall have in addition all the powers and duties now conferred or imposed by law upon municipal light boards in towns. The members of the commission shall be paid from the receipts of, and annual appropriations for, the municipal lighting plant, such compensation as the municipal council shall from time to time determine. Any vacancy in the said commission shall be filled by the mayor within thirty days after its occurrence.

SECTION 2. The commission shall establish the office of manager and fix his salary. The manager shall be removable by said commission for cause after due notice and hearing, and shall not be a member of the commission.

SECTION 3. All acts or parts of acts inconsistent herewith shall not hereafter apply to the city of Taunton.

SECTION 4. This act shall take effect upon its passage. [*Approved April 22, 1919.*]

SPECIAL ACTS, CHAPTER 153.**An Act making Appropriations for the Maintenance of Departments, Boards, Commissions, Institutions and Certain Activities of the Commonwealth, for Interest, Sinking Fund and Serial Bond Requirements and for Certain Permanent Improvements.**

Be it enacted, etc., as follows:

SECTION 1. To provide for the maintenance of the several departments, boards, commissions and institutions, of sundry other

services, and for certain permanent improvements, and to meet certain requirements imposed by law, the sums set forth in section two, for the several purposes and subject to the conditions therein specified, are hereby appropriated from the general fund or revenue of the commonwealth unless some other source of revenue is expressed, subject to the provisions of law regulating the disbursement of public funds and the approval thereof, for the fiscal year ending November thirtieth, nineteen hundred and nineteen, or for such other period as may be specified.

SECTION 2.

<i>Service of the Board of Gas and Electric Light Commissioners.</i>	
Item.	
The sums hereinafter mentioned, except as is otherwise provided, are to be paid from the Gas and Electric Light Commissioners' Fund, subject to the provisions of sections one hundred and thirty-six and one hundred and thirty-seven of chapter seven hundred and forty-two of the acts of nineteen hundred and fourteen:	
269	For services of the commissioners, a sum not exceeding fourteen thousand dollars, \$14,000 00
270	For personal services of the clerks and office assistants, a sum not exceeding eighty-eight hundred and ten dollars, 8,810 00
271	For personal services of the inspector of gas and gas meters, assistant inspectors, deputy inspectors of meters, office rent, travelling and other necessary expenses of inspection, a sum not exceeding seventeen thousand two hundred dollars, 17,200 00
272	For services and expenses of expert assistants, as authorized by law, a sum not exceeding fifty-five hundred dollars (Acts 1914, ch. 631), 5,500 00
273	For other services, printing the annual report, for rent of offices and for necessary office supplies and equipment, a sum not exceeding fourteen thousand six hundred dollars, 14,600 00
274	For the examination and tests of electric meters, a sum not exceeding one thousand dollars, 1,000 00
<hr/>	
Total,	. . . . . \$61,110 00

Item.

275 For services and expenses in connection with the abatement of smoke in Boston and vicinity, under the direction and with the approval of the board of gas and electric light commissioners, a sum not exceeding seventy-eight hundred and sixty dollars, the same to be assessed upon the cities and towns of the district named in section one of chapter six hundred and fifty-one of the acts of nineteen hundred and ten, . . . \$7,860 00

SECTION 3. Any unexpended balances remaining from appropriations or authorizations for expenditures either from the general fund or which were to be covered by bond issues for emergency war expenses under the provisions of chapter two hundred and two of the Special Acts of nineteen hundred and seventeen, chapter three hundred and twenty-four of the General Acts of nineteen hundred and seventeen, chapters thirty-seven and two hundred and seventy-eight of the General Acts of nineteen hundred and eighteen, and chapters sixty-three and one hundred and thirty-nine of the Special Acts of nineteen hundred and eighteen, shall revert to the treasury and no further payment shall be made for expenditures incurred under authority of any of said acts.

SECTION 4. This act shall take effect upon its passage. [*Approved April 23, 1919.*]

SPECIAL ACTS, CHAPTER 236.

An Act to authorize the City of Taunton to borrow Money for the Purpose of meeting a Deficit in the Electric Light Department.

Be it enacted, etc., as follows:

SECTION 1. The city of Taunton may borrow in excess of the statutory limit, such sums of money as it may deem necessary to an amount not exceeding one hundred thousand dollars for the purpose of meeting outstanding obligations incurred prior to the first day of December, nineteen hundred and eighteen and for reimbursing the city for money advanced to the electric light department, and may issue therefor notes or bonds. Such notes or bonds shall be denominated on the face thereof, Taunton Electric Light Funding Loan, Act of 1919; shall be payable by such annual payments, beginning not more than one year after the date thereof as will extinguish the loan within ten years from its date; and the amount of such annual payment in any year shall

not be less than the amount of the principal of said loan payable in any subsequent year. Said notes or bonds shall be signed by the treasurer of the city and countersigned by the mayor and auditor and shall bear such rates of interest as may be fixed by the treasurer with the approval of the mayor. The city may sell the said securities at public or private sale, upon such terms and conditions as it may deem proper, but not for less than their par value. The proceeds, except premiums, shall be used only for the purposes herein specified. Premiums shall be applied as required by general law. The annual payments hereinbefore provided for and the annual interest of said notes or bonds shall be deemed a part of the annual expense of the plant as set forth in chapter seven hundred and forty-two of the acts of nineteen hundred and fourteen.

SECTION 2. This act shall take effect upon its passage. [*Approved July 18, 1919.*]

SPECIAL ACTS, CHAPTER 241.

An Act to incorporate the Auburn Water Company.

Be it enacted, etc., as follows:

SECTION 1. Josiah H. Whitaker, Oscar P. Pond, Everett W. Stone, Arthur W. Warren, George M. Duvall, Thomas J. Healey, Frank W. Pierce, Charles E. Prouty, and L. Adelard Breault, their associates and successors, are hereby made a corporation by the name of Auburn Water Company for the purpose of supplying the inhabitants of the town of Auburn with water for the extinguishment of fires and for domestic and other purposes; with all the powers and privileges and subject to all the duties, restrictions and liabilities set forth in all general laws now or hereafter in force applicable to such corporations.

SECTION 2. The said corporation, for the purposes aforesaid, may take, or acquire by purchase or otherwise, the water of any wells, springs, or streams within the town of Auburn, subject to the approval of the state department of health; and may take, or acquire by purchase or otherwise, any real estate within said territory necessary for holding and preserving the water or for conveying the same to any part of the said town; and may erect on the land thus acquired proper dams, buildings, fixtures and other structures, and may make excavations, procure and operate machinery, and provide such other means and appliances as may be necessary for the establishment and maintenance of complete

and effective waterworks; and may construct and lay down conduits, pipes and other works, under or over any lands, water courses, railroads, railways or public or private ways and along such ways in such manner as not unnecessarily to obstruct the same; and for the purpose of constructing, maintaining and repairing such conduits, pipes and other works, and for all proper purposes of this act, the said corporation may dig up any such lands, and, under the direction of the selectmen of the town, may enter upon and dig up the same in such manner as to cause the least hindrance to public travel. The said corporation shall not enter upon, construct, or lay any pipes, conduits or other works within the location of any railroad corporation, except at such time and in such manner as it may agree upon with such corporation, or, in case of failure so to agree, as may be approved by the public service commission.

SECTION 3. The said corporation shall, within sixty-days after the taking of any land, rights of way, water rights, water sources or easements as aforesaid, file and cause to be recorded in the registry of deeds for the proper county and district, a description thereof sufficiently specific for identification, with a statement of the purpose for which the same was taken, signed by the president of the corporation.

SECTION 4. The said corporation shall pay all damages to property sustained by any person or corporation by the taking of any land, right of way, water, water source, water right or easement, or by any other thing done by said corporation under the authority of this act. Any person or corporation sustaining damages as aforesaid, and failing to agree with said corporation as to the amount thereof, may have the same determined in the manner provided by law in the case of land taken for the laying out of highways, on application at any time within the period of two years after the taking of such land or other property or the doing of other injury under the authority of this act; but no such application shall be made after the expiration of said two years. No assessment of damages shall be made for the taking of any water, water right, or for any injury thereto, and said period of two years shall not begin to run, until the water is actually withdrawn or diverted by said corporation under the authority of this act.

SECTION 5. The said corporation may distribute water through the town of Auburn, may regulate the use of said water and fix and collect rates to be paid for the same; and may make

such contracts with any individual or corporation to supply water for the extinguishment of fires, or for other purposes, as may be agreed upon by any individual or corporation and said corporation.

SECTION 6. The said corporation may, for the purposes set forth in this act, hold real estate not exceeding in value fifty thousand dollars; and the whole capital stock of the corporation shall not exceed fifty thousand dollars, to be divided into shares of one hundred dollars each.

SECTION 7. The said corporation may issue bonds and secure the same by a mortgage of its franchise and other property to an amount not exceeding its capital stock actually paid in and applied to the purposes of its incorporation.

SECTION 8. The town of Auburn shall have the right at any time to take or purchase the franchise, corporate property, and all rights and privileges of said corporation, on payment to said corporation of the total cost of its franchise, works and property of any kind, held under the provisions of this act, including interest on each expenditure from its date to the date of taking or purchase, as hereinafter provided, at the rate of five per cent per annum. In case the town shall desire to exercise the rights given hereunder and shall be unable to agree with said corporation upon the amount of the total cost of the franchise, corporate property, rights and privileges of said corporation as aforesaid, the supreme judicial court shall have jurisdiction in equity to ascertain and fix such total cost under the foregoing provisions, and to enforce the rights of the town to take possession of said franchise, corporate property, rights and privileges, as aforesaid, upon payment of the cost to said corporation. The authority to take the said property is granted on condition that the taking shall first be assented to by the town by a two thirds vote of the voters present and voting thereon at an annual town meeting, or at a meeting legally called for the purpose.

SECTION 9. This act shall take effect upon its passage, but shall become void unless said corporation shall have begun to distribute water through its pipes to consumers in said town within three years after the date of its passage. [*Approved July 23, 1919.*]

RESOLVES, CHAPTER 13.

Resolve relative to Bonds required of Certain Public Officials and Employees.

Resolved, That the treasurer and receiver general, the auditor and the attorney-general are hereby requested to consider the matter of bonds now required by law to be given by officials and employees of the commonwealth, or by any other person, the cost of which is borne by the commonwealth. They shall report a list of all such officials, employees and persons, the positions held by them, the amount of their bonds and the premium actually payable thereon, and shall recommend any changes in the laws which they may deem advisable for saving unnecessary expense to the commonwealth. They may also consider the propriety of requiring the premium on bonds for certain county officials to be paid out of the county treasury. They shall report their findings and recommendations to the next general court, not later than the fifteenth day of January. [*Approved April 24, 1919.*]

RESOLVES, CHAPTER 23.

Resolve to provide for an Investigation relative to the Storage of Illuminating Gas in the City of Boston.

Resolved, That the board of gas and electric light commissioners be directed to inquire into the subject matter of house bill numbered twelve hundred and ninety-one, entitled "An Act relative to the storage of illuminating gas in the city of Boston", and to report the results of its investigation, with recommendations of such legislation as it may deem expedient, to the next general court on or before the first Wednesday in January. [*Approved May 15, 1919.*]

RESOLVES, CHAPTER 49.

Resolve providing for an Investigation by the State Department of Health and the Metropolitan Water and Sewerage Board relative to Water Supply Needs and Resources and to the Use of Great Ponds.

Resolved, That the state department of health and the metropolitan water and sewerage board, acting jointly, shall forthwith proceed to investigate the water supply needs of the inhabitants of the commonwealth, including all questions relating to the quantity of water to be obtained from available sources, its

quality, the best methods of protecting the purity of the water, the construction, operation and maintenance of works for storing, conveying and purifying the water, the cost of the same, the damages to property, and all matters pertaining to the subject. The said board shall also consider and report whether any of the great ponds now used as sources of water supply might better be devoted to purposes of public recreation, and shall determine the extent to which boating, fishing or other use of any such sources may properly be authorized. The said board shall have power to employ such engineering and other assistance and to incur such expenses as may be necessary for carrying out the provisions of this resolve, and shall report fully with plans and estimates to the general court on or before the first Wednesday in January in the year nineteen hundred and twenty-one, including in its report drafts of any legislation recommended by it. Before incurring any expense the board shall, from time to time, estimate the amount required therefor, and shall submit the same to the governor and council for their approval, and no expense shall be incurred beyond the amount so estimated and approved. [*Approved June 24, 1919.*]

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